THE CO-OPERATIVE WHOLESALE SOCIETIES LIMITED

ANNUAL · 1913.

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THE

CO-OPERATIVE WHOLESALE
SOCIETIES LIMITED.

ANNUAL

FOR

1913.

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CO-OPERATIVE WHOLESALE SOCIETY
LTD., 1, Balloon Street, Manchester; and the
SCOTTISH CO-OPERATIVE WHOLESALE
SOCIETY LTD., 95, Morrison Street, Glasgow.

PREFACE.

IN addition to the usual information and statistics relating to the Wholesale Societies, this volume contains five special articles, viz.:—

"Modern Argentina," by W. A. Hirst;
"Proportional Representation," by Aneurin Williams;
"India in Relation to the World's Cotton Supply," by J. H. Reed;
"Sugar under the Brussels Convention," by W. M. J. Williams;
"The Coal Crisis, 1912," by R. Smillie.

Mr. Hirst's article upon Argentina will be read with much interest. Few, if any, countries contributing to the world's markets can claim to have risen so rapidly from comparative unimportance to the position now occupied by Argentina. The historic references mainly relate to the last hundred years, and give a sufficient summary of the vicissitudes through which the country passed on its way to established prosperity. The article is divided into sub-sections dealing with the various aspects of social, economic, and commercial development, such as "Population," "Climate," "Railways," "Agriculture," "Live Stock," and so on. It is stated—and the statement may be new to many of our readers—that "Argentina is a great and rising nation, in whose development Great Britain has had the chief share," and, our contributor adds, "it is to the mutual welfare of the two countries that their trade and friendship should steadily increase."

The contribution of Mr. Aneurin Williams on "Proportional Representation" comes at an opportune time. The anomalies of our electoral system are so obvious that any suggestions in the direction of a real reform must be heartily welcomed. The defects of the present method are exposed and criticised, and Mr. Williams is supported in his contentions by Mr. Asquith, who said in March, 1912: "Much remains to be done for the reform of our electoral system which will make the House of Commons what it is not to-day—a truly representative body." The methods adopted by other countries are reviewed, and then follows an account of a test election carried out by the Proportional Representation Society. The benefits which it is urged would be gained by such a system are that "Under proportional representation . . . each special interest and each clearly-defined shade of opinion would have every chance of obtaining representation within the great parties which the general development of thought in the country had called into existence."

Mr. Howard Reed, whose name is familiar to readers of the "Annual," writes upon "India in Relation to the World's Cotton Supply." The importance of the question of an adequate supply of cotton is so great that, as the author says, "Any measures which may tend to relieve the tension should be adopted. . . . The needs of Lancashire and those of Britain at large demand it, while the almost certain abundant blessings which would accrue to India and the Indian cotton cultivator would surely make it well worth while."

In reading Mr. Williams' article upon "Sugar under the Brussels Convention," it must be borne in mind that it was written before the Government decided to withdraw from the Convention. However, the article retains considerable value as a permanent record of historic facts connected with the Convention, and the results which followed. So far as we know this article is the most exhaustive treatise that has appeared on the subject, together with the article on "The Sugar Question in 1902," which appeared in the "Annual" of 1903, by the same author.

Whatever may be said of the other questions dealt with in this volume, there is no doubt as to the universal interest in the coal supply. We, therefore, venture to think that Mr. Smillie's contribution will be read with careful attention. Mr. Smillie's official connection with the miners makes him the natural exponent of the crisis of 1912 as it affected the workers. After a brief summary of the events which led to the establishment of the Miners' Federation of Great Britain with the ideal of a minimum wage and an eight-hour day, the article is mainly occupied with the narration of the various stages of the struggle which terminated in the passing of the Miners' Minimum Wage Act. As an indication of the future action of the miners' unions, Mr. Smillie says:—"The miners may have many more fights in front of them, but while keeping their trades union strong and powerful to defend or attack they are going to start a strong agitation in the near future for the State ownership of the coal supply, in the interest of greater safety in the mines, for better protection and greater comfort for the mine workers, and also in the interest of the nation as a whole through a more regular and a cheaper coal supply."

THE COMMITTEE.

LIST OF MAPS, DIAGRAMS, PLATES, &c.

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  Forty-eight Years' Progress of Co-operation.
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Limerick Depôt. Armagh Depôt.
Tralee Egg and Butter Depôt.
,, Bacon Factory.
Crumpsall Biscuit, Sweet, &c., Works.
Middleton Junction Preserve, &c., Works.
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Wisbech Fruit Depôt.
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Leeds Boot and Shoe Works.
Irlam Soap, Candle, and Glycerine Works.
Silvertown (London) Soap Works.
Dunston-on-Tyne Soap Works.
Batley Woollen Cloth Factory.
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,, Brush and Mat Works.
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Dunston-on-Tyne Flour Mill.
Silvertown (London) Flour Mill.
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Star Flour Mill, Oldham.
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Silvertown (London) Productive Factory.
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Leicester Printing Works.
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Littleborough Flannel Factory.
Manchester Tobacco Factory.
Hucknall Huthwaite Hosiery Factory.
Bury Weaving Shed.
Radcliffe Weaving Shed.
Keighley Ironworks.
Dudley Bucket and Fender Works.
Birtley Tinplate Works.
Longton Crockery Depôt.
Pontefract Fellmongering Works.
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,, Tomato Houses.
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SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY.

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Boot Factory, Shieldhall.
Cabinet Factory, Shieldhall.
Dining-rooms and Ready-made Clothing Factory, Shieldhall.
Chancelot Roller Flour Mills, Edinburgh.
Junction Meal and Flour Mills, Leith.
Regent Roller Flour Mills, Glasgow.
Grain Elevators, Winnipeg, Canada.
Ettrick Tweed and Blanket Mills, Selkirk.
Soap Works, Grangemouth.
Hosiery Factory, Leith.
Creamery and Margarine Factory, Bladnoch.
Fish-Curing Works, Aberdeen.
Dress Shirt Factory and Laundry, Potterhill, Paisley.
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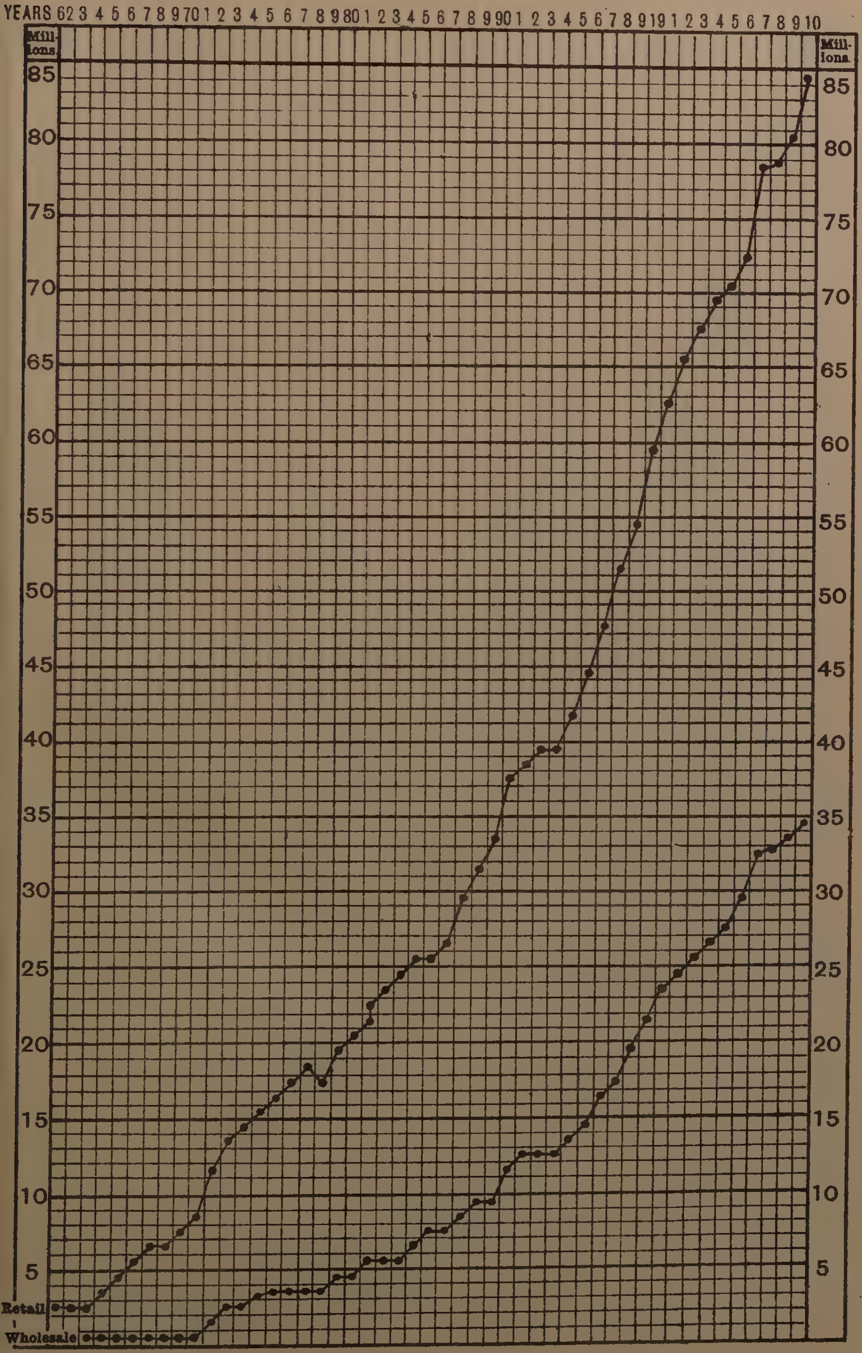
Comparative Progress of Wholesale and Retail Co-operative Societies in the United Kingdom.



FORTY-NINE YEARS' PROGRESS OF CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM.

Years.	Sales. £
1862	2,333,523
1863	2,673,778
1864	2,836,606
1865	3,373,847
1866	4,462,676
1867	6,001,153
1868	7,122,360
1869	7,353,363
1870	8,201,685
1871	9,463,771
1872	13,012,120
1873	15,639,714
1874	16,374,053
1875	18,499,901
1876	19,921,054
1877	21,390,447
1878	21,402,219
1879	20,382,772
1880	23,248,314
1881	24,945,063
1882	27,541,212
1883	29,336,028
1884	30,424,101
1885	31,305,910
1886	32,730,745
1887	34,483,771
1888	37,793,903
1889	40,674,673
1890	43,731,669
1891	49,024,171
1892	51,060,854
1893	51,803,836
1894	52,110,800
1895	55,100,249
1896	59,951,635
1897	64,956,049
1898	68,523,969
1899	73,533,686
1900	81,020,428
1901	85,872,706
1902	89,772,923
1903	93,384,799
1904	96,263,328
1905	98,002,565
1906	102,408,120
1907	111,239,503
1908	113,090,337
1909	115,159,630
1910	118,448,910

Total Sales in the Forty-nine Years, 1862 to 1910.......	**£2,187,388,929**
Total Profits in the Forty-nine Years, 1862 to 1910.......	**£209,027,417**

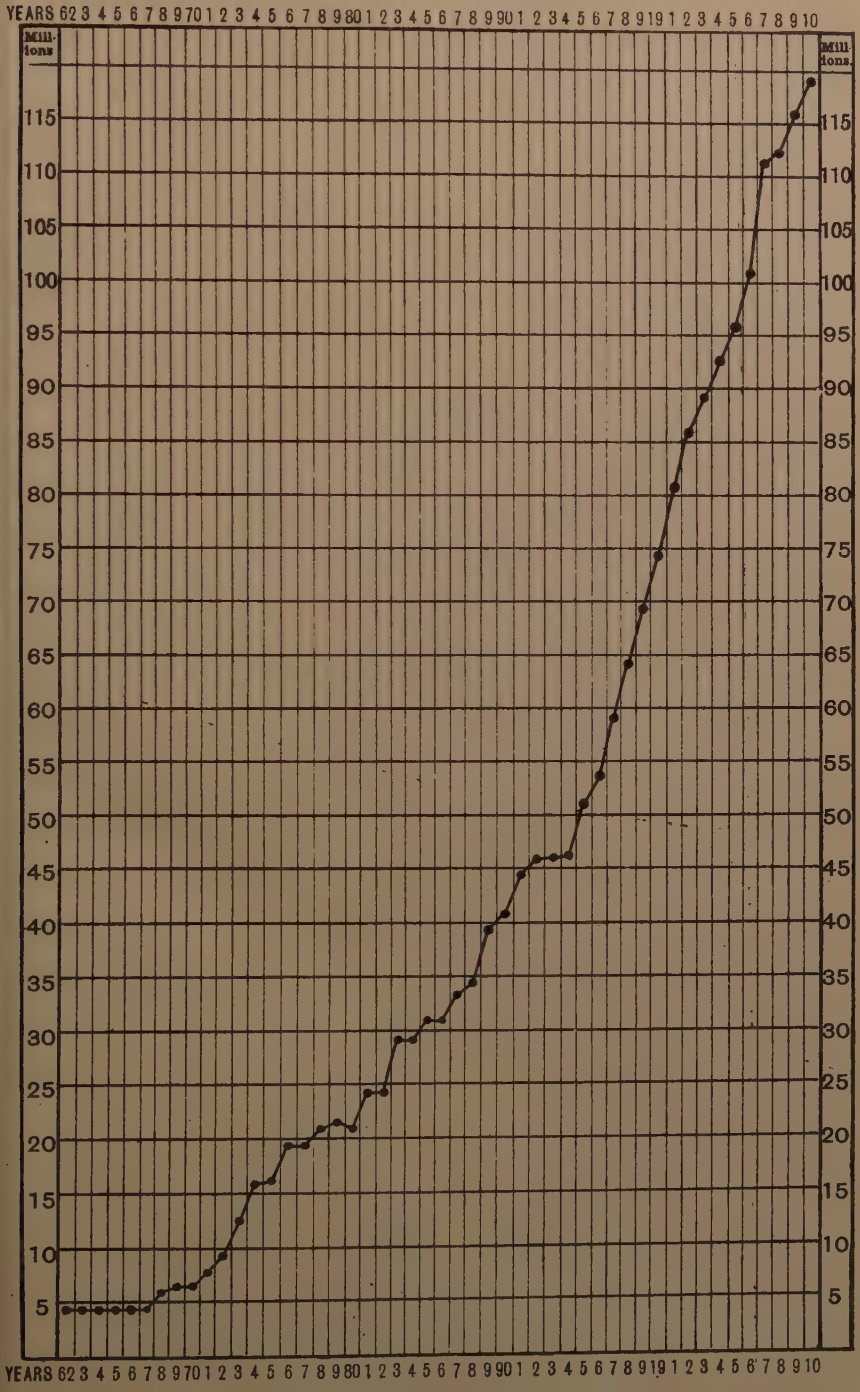
STATISTICAL POSITION OF CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM,

December 31st, 1910.

Compiled from the Returns made by Societies to the Registrar and Co-operative Union.

		£
Number of Members	2,894,586	
Share Capital		37,096,630
Loan Capital		19,573,444
Sales for 1910		118,448,910
Net Profits for 1910		11,250,718
Devoted to Education, 1910		87,432

Forty-nine Years' Progress of Co-operative Societies in the United Kingdom.



FORTY-EIGHT YEARS' PROGRESS OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

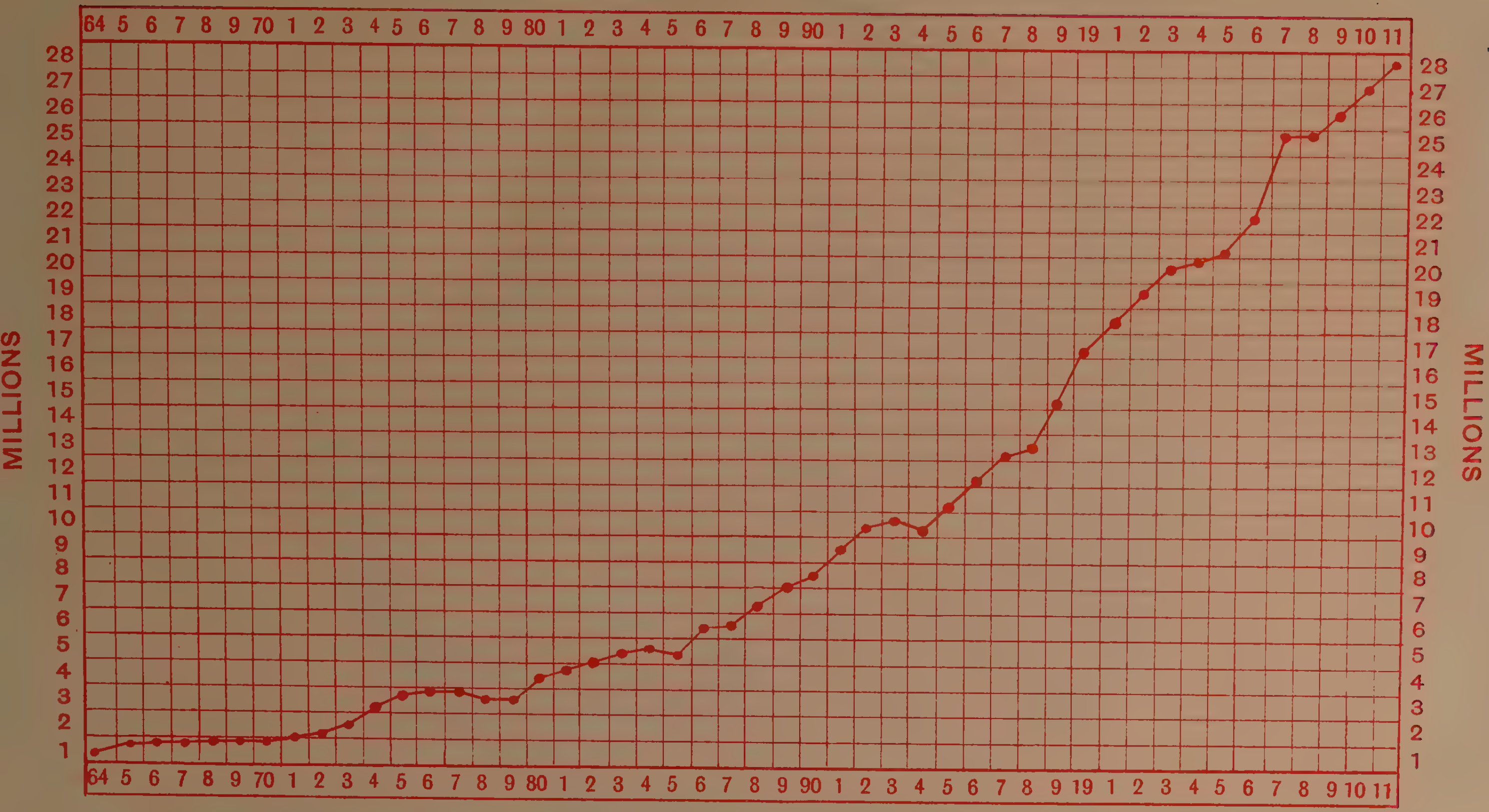
Years.		Sales. £	Years.		Sales. £
1864	(30 Weeks)	51,857	1888	......	6,200,074
1865	......	120,754	1889	(53 Weeks)	7,028,944
1866	......	175,489	1890	......	7,429,073
1867	(65 Weeks)	331,744	1891	......	8,766,430
1868	......	412,240	1892	......	9,300,904
1869	......	507,217	1893	......	9,526,167
1870	(53 Weeks)	677,734	1894	......	9,443,938
1871	......	758,764	1895	(53 Weeks)	10,141,917
1872	......	1,153,132	1896	......	11,115,056
1873	......	1,636,950	1897	......	11,920,143
1874	......	1,964,829	1898	......	12,574,748
1875	......	2,247,395	1899	......	14,212,375
1876	(53 Weeks)	2,697,366	1900	......	16,043,889
1877	......	2,827,052	1901	(53 Weeks)	17,642,082
1878	......	2,705,625	1902	......	18,397,559
1879	(50 Weeks)	2,645,331	1903	......	19,333,142
1880	......	3,339,681	1904	......	19,809,196
1881	......	3,574,095	1905	......	20,785,469
1882	......	4,038,238	1906	......	22,510,035
1883	......	4,546,889	1907	(53 Weeks)	24,786,568
1884	(53 Weeks)	4,675,371	1908	......	24,902,842
1885	......	4,793,151	1909	......	25,675,938
1886	......	5,223,179	1910	......	26,567,833
1887	......	5,713,235	1911	......	27,892,990

TOTAL SALES IN THE FORTY-EIGHT YEARS, 1864 TO 1911	**£438,824,630**
TOTAL PROFITS IN THE FORTY-EIGHT YEARS, 1864 TO 1911	**£7,206,076**

STATISTICAL POSITION OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED,

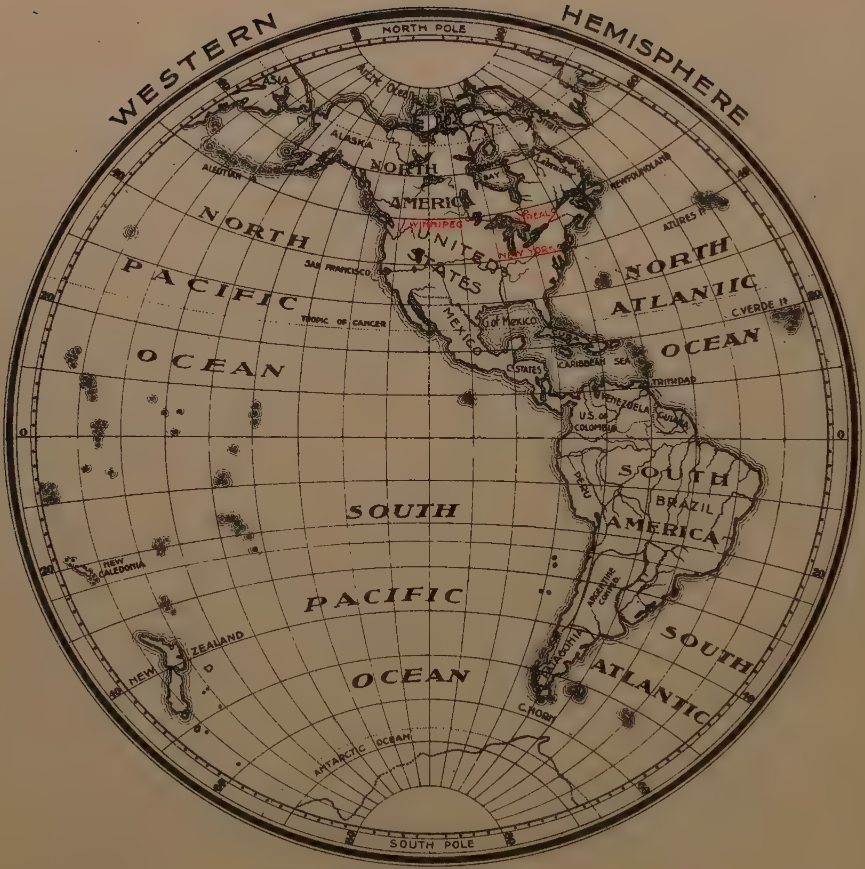
DECEMBER 23RD, 1911.

		£
Number of Societies holding Shares	1,158	
Number of Members belonging to Shareholders,	2,067,776	
Share Capital (Paid up)		1,830,511
Loans and Deposits		4,091,472
Reserve Fund—Trade and Bank		617,392
Insurance Fund		848,609
Sales for the Year 1911		27,892,990
Net Profits for Year 1911		579,913



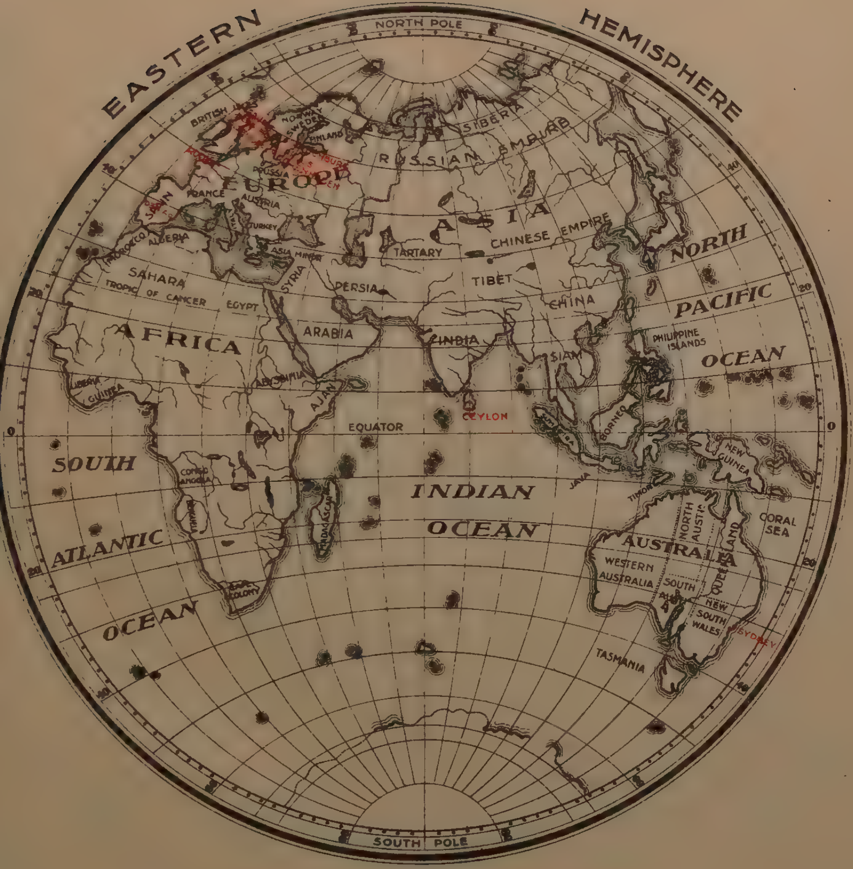
Forty-eight Years' Progress of the Co-operative Wholesale Society Limited, from 1864 to 1911.

Map of the World, showing



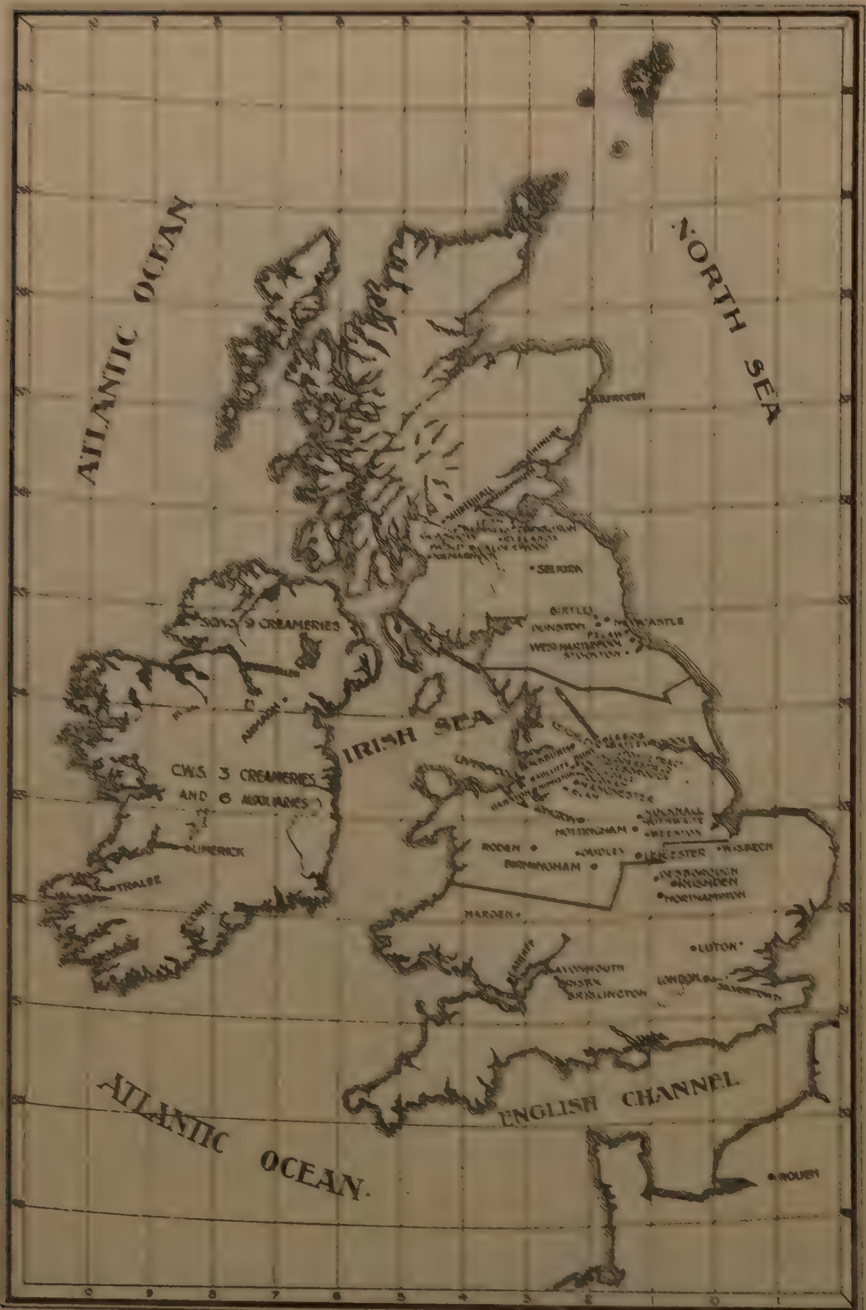
• JOINT WITH SCOTTISH WHOLESALE SOCIETY

Foreign and Colonial Depots.



○ JOINT WITH SCOTTISH WHOLESALE SOCIETY
• CO-OPERATIVE WHOLESALE SOCIETY

Map of the United Kingdom, showing Depots, &c., of the Wholesale Societies.

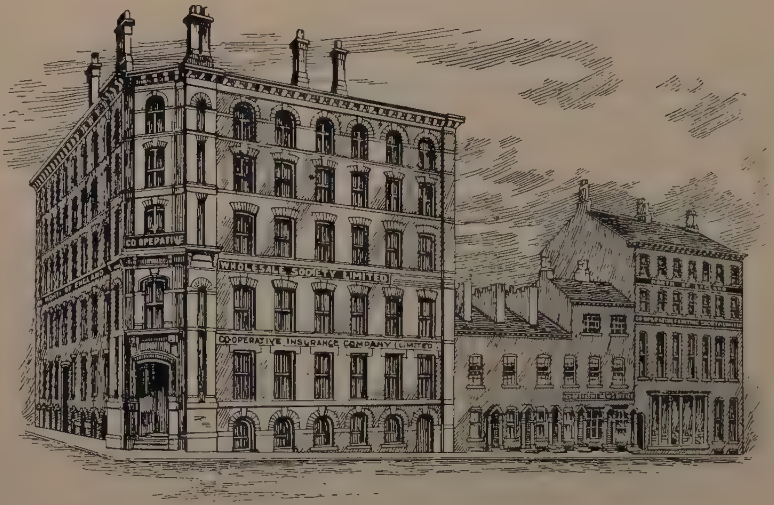


BUSINESS PREMISES, &c.,

OWNED BY

THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

Central Premises.

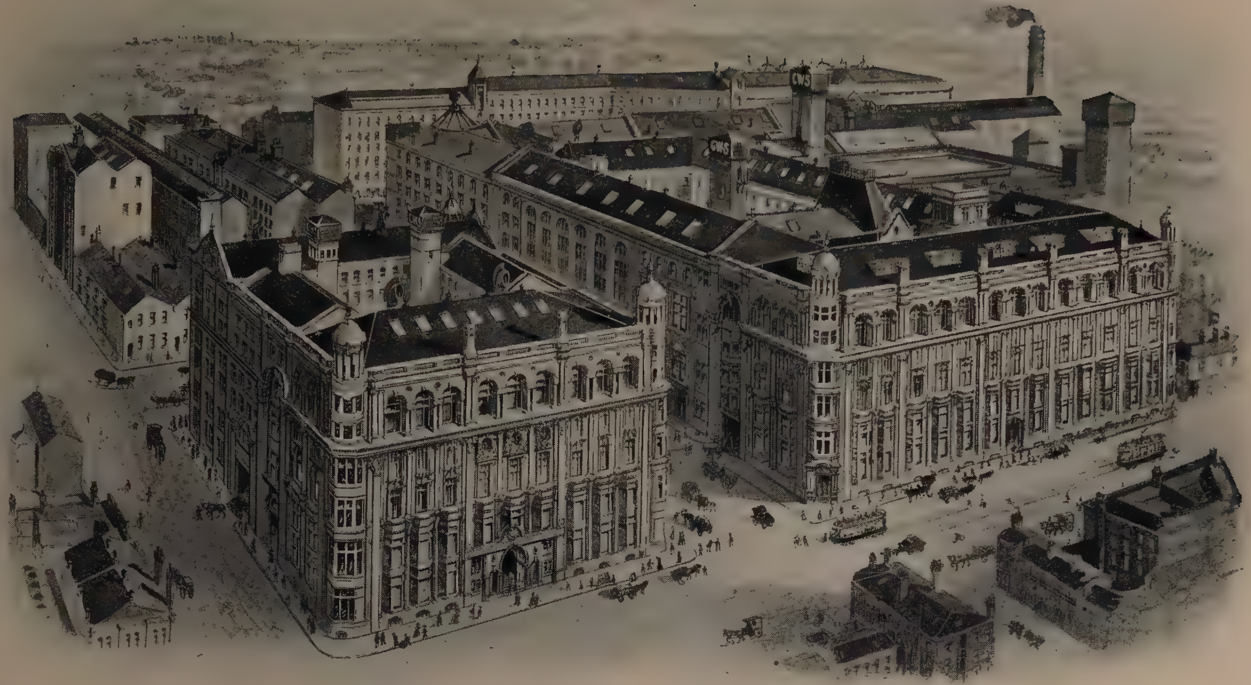

CO-OPERATIVE
WHOLESALE SOCIETY LIMITED
CO-OPERATIVE INSURANCE COMPANY (LIMITED)

Original Balloon Street Premises.

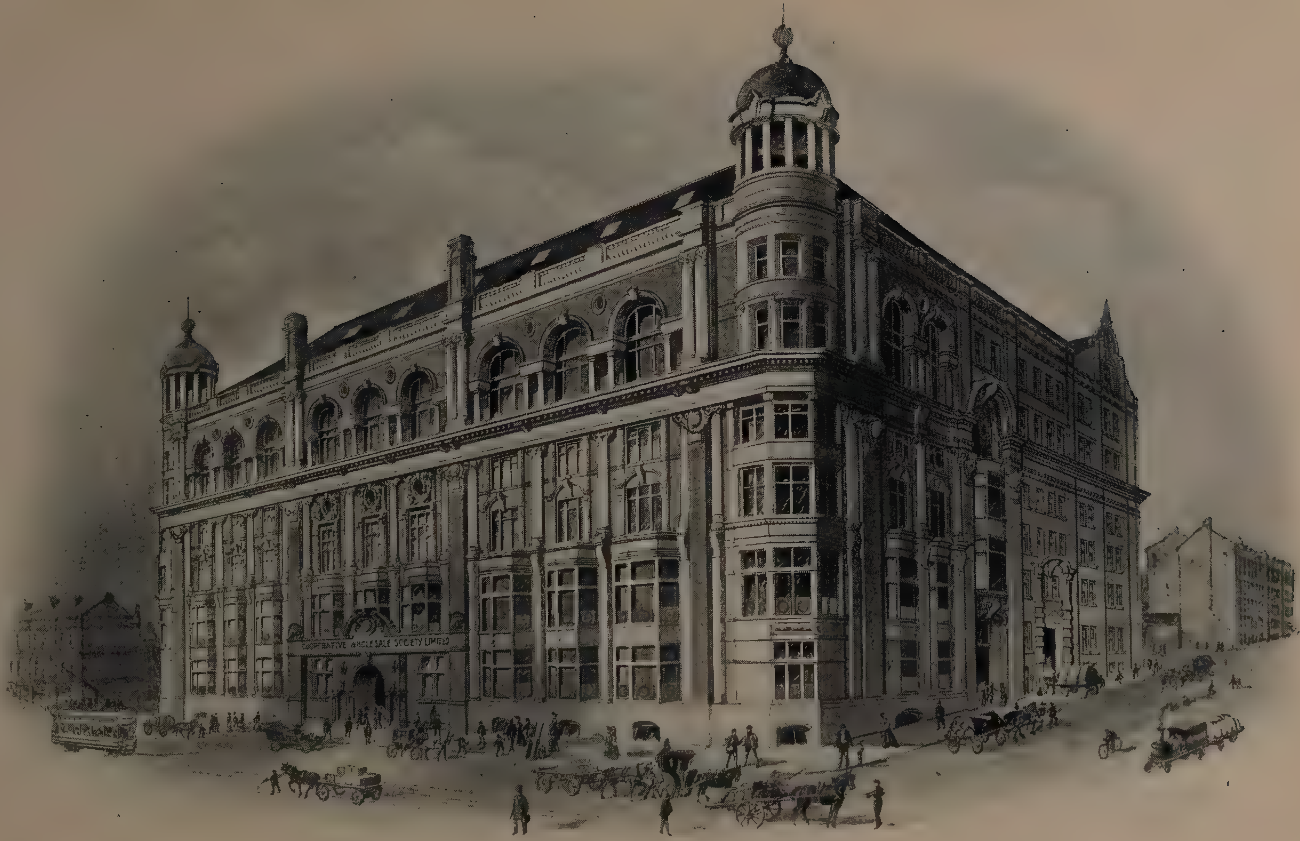
IN 1869 the Co-operative Wholesale Society built the premises shown in the illustration heading this page, in which to carry on its fast-growing business. For six years after 1863, when the Society's career began, its work was performed in rented buildings, but when the trade reached nearly £300,000 per annum the Committee felt emboldened to the extent of building the Balloon Street property. At that time the only other C.W.S. buildings existing were small depôts for the purchasing of butter at Tipperary and Kilmallock, in Ireland.

In forty-nine years the business has made rapid strides; almost every year has seen extensions, developments, or new enterprises launched, and now all the premises portrayed on the following pages are the property of the C.W.S.

In the second illustration Balloon Street runs up between the two main blocks, and the original building is that at the top of the street on the right-hand side surmounted by a glass dome. Up to the year 1885 this warehouse towered above an environment of



Manchester: Bird's-eye View of Central Premises.



Manchester: Mitchell Memorial Hall, Boardroom, Offices, &c., Corporation Street.

CENTRAL PREMISES—*continued.*

slum property. At the rear was "Clock Alley," a court lined with old cottages, and leading to Corporation Street; little public-houses and coal yards, a cotton-waste warehouse and miscellaneous small buildings were adjacent. All these have been supplanted by the buildings of the C.W.S. In the right-hand block the Bank occupies a considerable portion of the ground floor; above this the grocery saleroom and buyers' offices are situated, and the remainder of the premises house part of the Furnishing and the Stationery Departments. The furnishing showrooms exhibit samples of practically every article that can be included under that denomination, from suites for the drawing-room to flat-irons, literally too numerous to mention. Societies in the vicinity of Manchester are able to send prospective customers to inspect the stocks, thus enabling the members of a small village Store to gain the same advantages as are enjoyed by city folk. Carpets, rugs, plate, and jewellery are all to be found here. The Stationery Department supplies Societies with wrapping paper, twine, and paper bags, besides all kinds of fancy stationery. Recreation is also dealt in, for this department will provide concerts, or organise excursions for holiday makers.

The buildings on the left of Balloon Street are shown on a larger scale in the illustration opposite. Here, again, several mean and insanitary courts and alleys have been demolished to give place to a fine pile facing Corporation Street. At the top is the Mitchell Memorial Hall, named after Mr. J. T. W. Mitchell, who died in 1895, having been Chairman of the C.W.S. for twenty-one years. The Hall is 107ft. long, 67ft. wide, and 33ft. in height; it will seat 1,200 persons. The first Quarterly Meeting held here was in September, 1907. The floors below the Hall are occupied by the Board and Committee Rooms, the Secretary's and General Offices, and the basement provides a commodious Dining-hall, rendered bright and attractive by dint of many mirrors and white enamel paint.

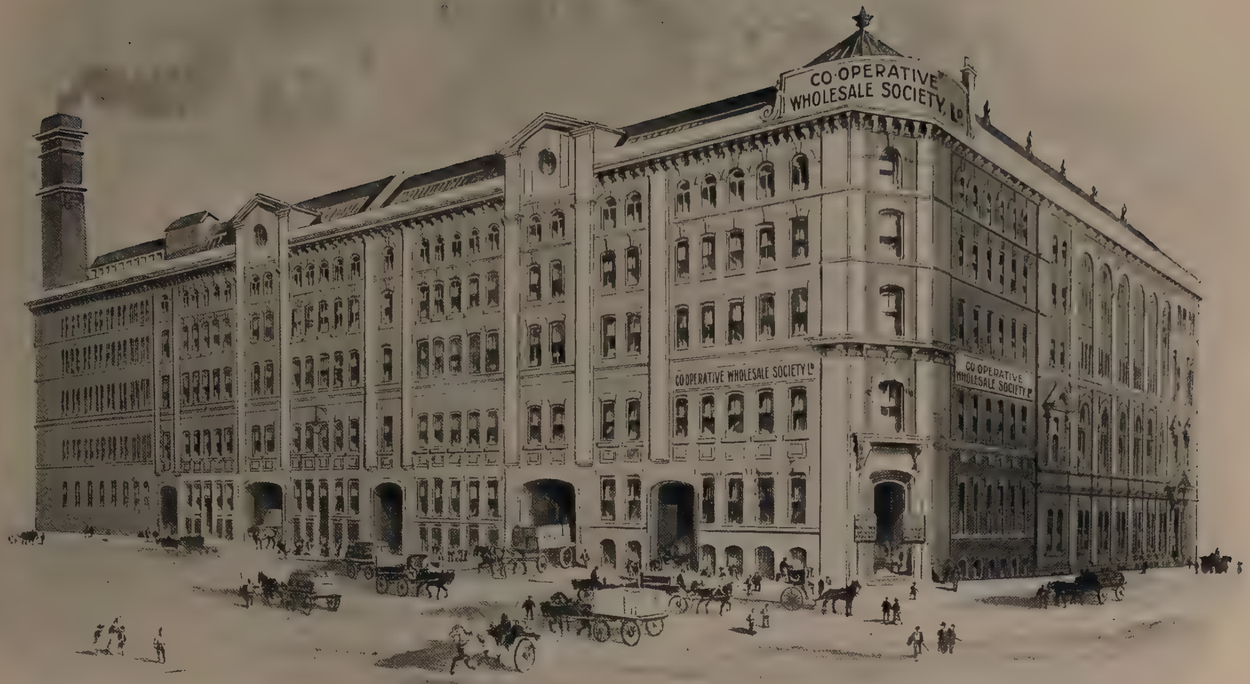
The Architects' Department is located in this building. A large and efficient staff is constantly occupied with work for the C.W.S. and retail Societies.

Nearly 2,500 employés are engaged in earning their daily bread at the Central premises.

Balloon Street and Garden Street.

ON either side of this building will be noticed the words "Co-operative Wholesale Society;" these mark the limits of the warehouse acquired in 1869. The Grocery Department is in possession of the major portion of this block. Here are held stocks of all goods coming under the head of grocery, in variety too great to enumerate. An extensive trade is done in packed goods, and a small regiment of damsels is kept busily occupied in filling packets of convenient size with rice, tapioca, canary seed, linseed, oatmeal, and self-raising flour; 150 tons of this latter commodity is the average weekly output.

On the ground floor at the extreme left the generating plant for the supply of light and power is placed in lofty rooms second to none in space or equipment. Situated on the upper floors and basement of the building fronting Balloon Street is the Boot and Shoe Department. Here one may find 220,000 pairs of footgear for men, women, boys, girls, and infants in immense variety of patterns, drawn from the factories at Leicester, Heckmondwike, Enderby, Rushden, and Leeds.


CO·OPERATIVE WHOLESALE SOCIETY, L^D
CO·OPERATIVE WHOLESALE SOCIETY L^D
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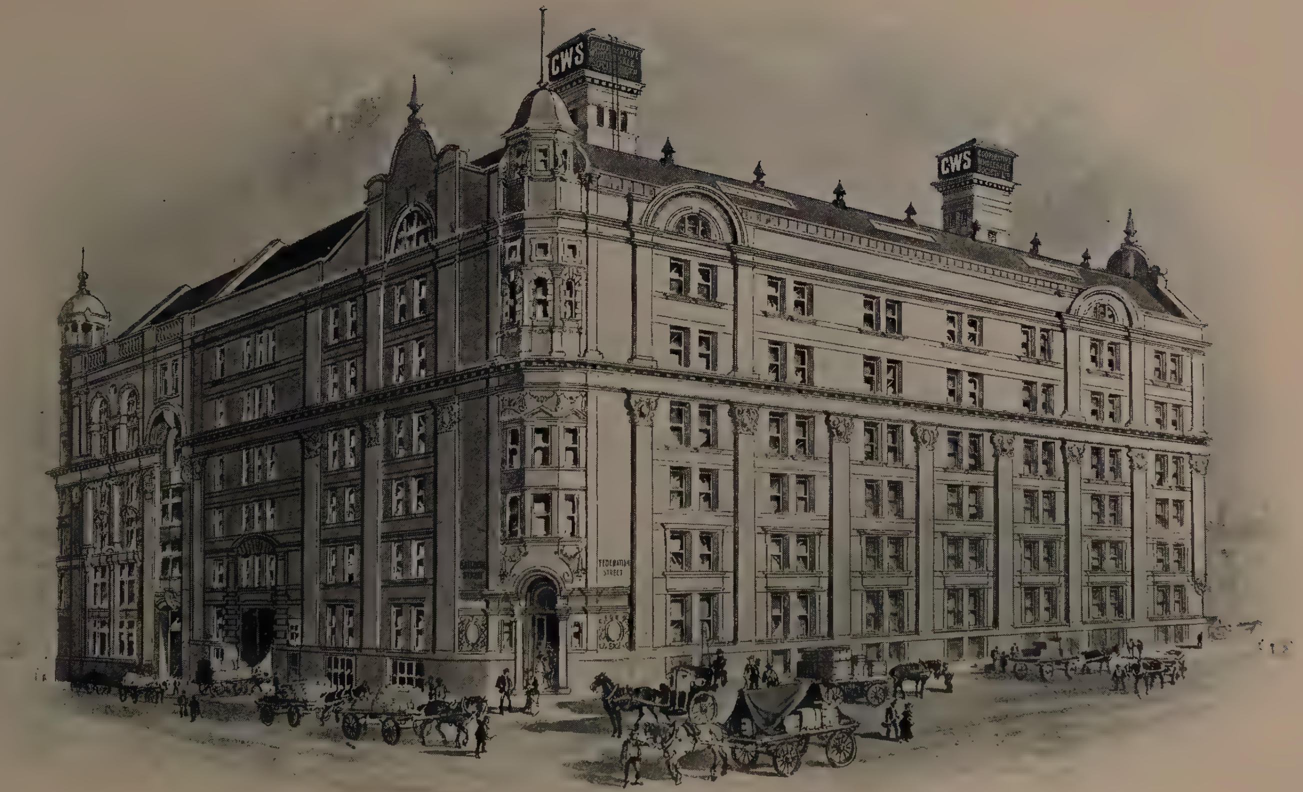
Manchester: Balloon Street and Garden Street.


CWS
COOPERATIVE WHOLESALE SOCIETY LTD
CWS
COOPERATIVE WHOLESALE SOCIETY LTD
FEDERATION STREET

Manchester: Drapery Warehouse, Balloon Street.

Drapery Warehouse, Balloon Street.

THIS warehouse is at the corner of Balloon Street and Federation Street, a thoroughfare created by the C.W.S., and a name conferred upon it that has a deep significance to all Co-operators.

From the topmost floor to the basement it is stocked with a huge variety of goods, including everything that should find a place in a well-equipped Drapery Store.

The vagaries of fashion are kept closely in view by the buyers in the various departments, and hard indeed to satisfy would be the customer whose requirements the C.W.S. failed to meet. This remark applies not only to the bewildering variety of materials drawn from world-wide sources, but also with equal force to the productions made in the C.W.S. Factories. There is also the added satisfaction in this respect that the C.W.S. goods are made under known conditions of healthy surroundings.

Drapery, &c., Departments, Dantzic Street.

Original Dantzic Street Premises.

THE C.W.S. entered into the drapery trade in 1873, and with such success that a warehouse in Dantzic Street was secured in 1875. At this time the business in drapery and woollen cloth amounted to £114,000 annually. Additions were constantly made to adapt the premises to the growing demands until the building reached its present dimensions. It was not long, however, before the cry was again raised for more room, and the fine drapery warehouse in Balloon Street was erected and opened in 1904. Even then the Millinery, Mantle, and Costume Departments had to be left at Dantzic Street.

Two of the floors here are occupied by the Woollens and Ready-mades Department. The ready-mades are all from the C.W.S. Factories at Broughton or Leeds, and the cloth from various sources, amongst others the C.W.S. Batley Mill and the Scottish C.W.S. Ettrick Mills. From this department the male Co-operator can be completely supplied with all the articles demanded by necessity or custom.

Manchester: Dantzic Street.—Woollens, Ready-mades, Mantles, Millinery, Carpets, &c.

Manchester: Trafford Bacon Factory and Wharf.

Bacon Factory, Trafford Wharf.

BACON rolling and smoking was carried on in the Balloon Street warehouse for many years until the exigencies of space made it necessary to find better accommodation. With this end in view, a plot of land was secured on the banks of the Ship Canal, adjacent to the Sun Mill, and here a factory was built, which has now been in use about seven years.

The Trafford Wharf Factory is not a curing house. So far as the C.W.S. is concerned, curing is done at the C.W.S. Factories in Tralee (Ireland) and Herning (Denmark). At Tralee every week about 1,000 pigs are killed and twice as many sides of bacon cured. These are despatched to the C.W.S. at Trafford Wharf, London, Bristol, Cardiff, and Newcastle. To meet the demand for smoked bacon there are eighteen stoves of the latest and best pattern.

There are about 70 employés engaged mainly in the making of rolls, and the weight of bacon and hams dealt with weekly varies from 120 tons to 140 tons.

THE TRANSPORT WAREHOUSE AND WHARF

has a frontage to the canal of 460 feet, the buildings occupying 360ft. by 60ft. The premises and site were acquired in July, 1903, and the warehouse is now well equipped for receiving, storing, and despatching the various commodities. Five electric cranes lift the goods from the hold of ship or barge to the warehouse, and deposit them in railway wagons on the quayside or transfer them to lurries. The permanent staff of 23 is augmented by casual labour at busy times, as in the dried fruit season, until as many as 200 workers may be employed, and these deal with an average of 15,000 tons of merchandise yearly. The C.W.S. is, we believe, the only firm which possesses its own accommodation at the Manchester docks.

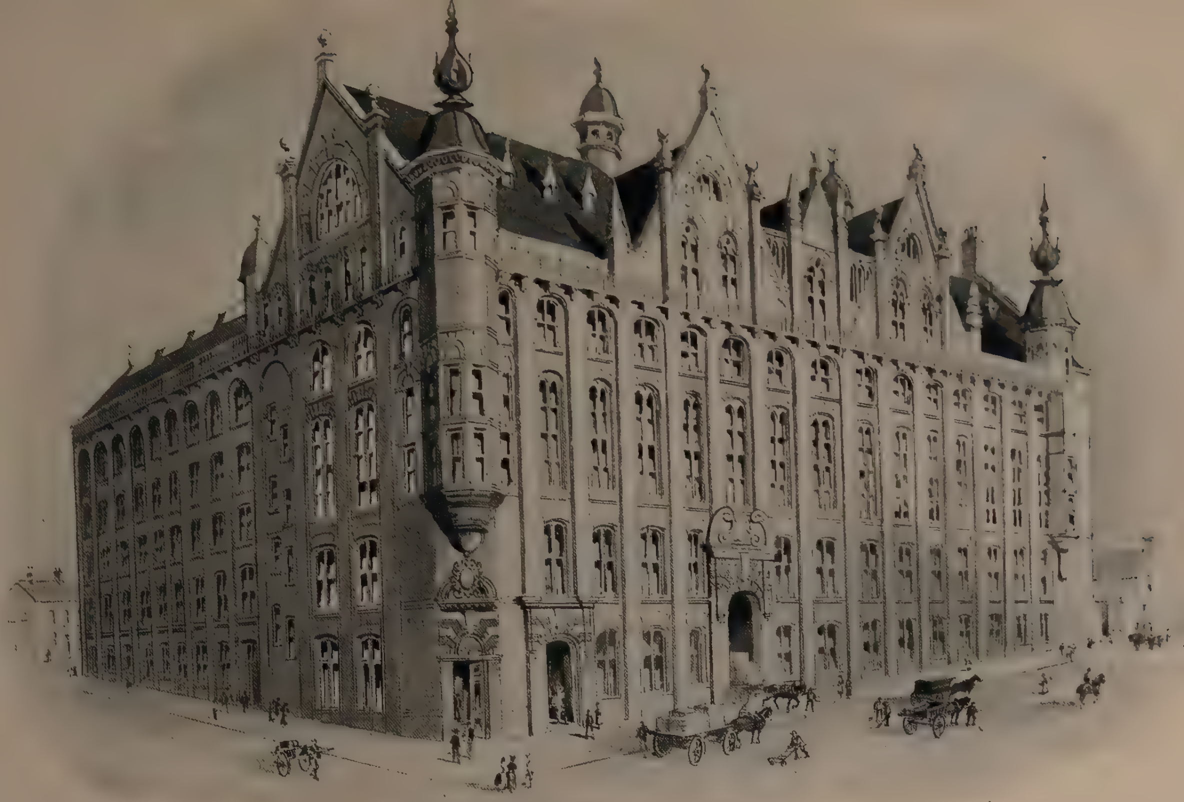
THE ENGINEERING WORKS

is the latest addition to the Trafford Park group. It was originally a repair shop, but now deals mostly with new work, and modern tools have been installed for undertaking general engineering, electrical work, and millwrighting in all its branches. The Engineers' Department at Balloon Street act as consulting mechanical, electrical, and heating and ventilating engineers for complete installations, reports being made on existing work, and plans and specifications prepared for repairs or new work.

Newcastle Branch.

Newcastle Branch, Waterloo Street, in 1876.

THE Newcastle-upon-Tyne Branch was established in 1871, or exactly eight years after the inception of the C.W.S. at Manchester. Business was commenced in a small four-roomed warehouse, but, with a rapidity characteristic of the institution, the trade outgrew the accommodation, and it was thereupon decided to build the Waterloo Street warehouse, the occupation of which was entered into in 1876. That, too, only sufficed for a time, and eventually it became necessary to erect the larger warehouse in West Blandford Street.



Newcastle: West Blandford Street.

CO-OPERATIVE WHOLESALE SOCIETY LIMITED
FURNISHING DEPARTMENT
CO-OPERATIVE WHOLESALE SOCIETY LTD
FURNISHING DEPT
CO-OPERATIVE WHOLESALE SOCIETY LTD
WATERLOO STREET

Newcastle: Waterloo Street and Thornton Street

WEST BLANDFORD STREET.

The West Blandford Street buildings are devoted to the Grocery, Provision, Boot and Shoe, Woollens and Ready-mades, Manchester and Greys, Dress, and Paper and Stationery Departments, as well as the General Offices, Boardrooms, Meeting Hall, and Dining-room.

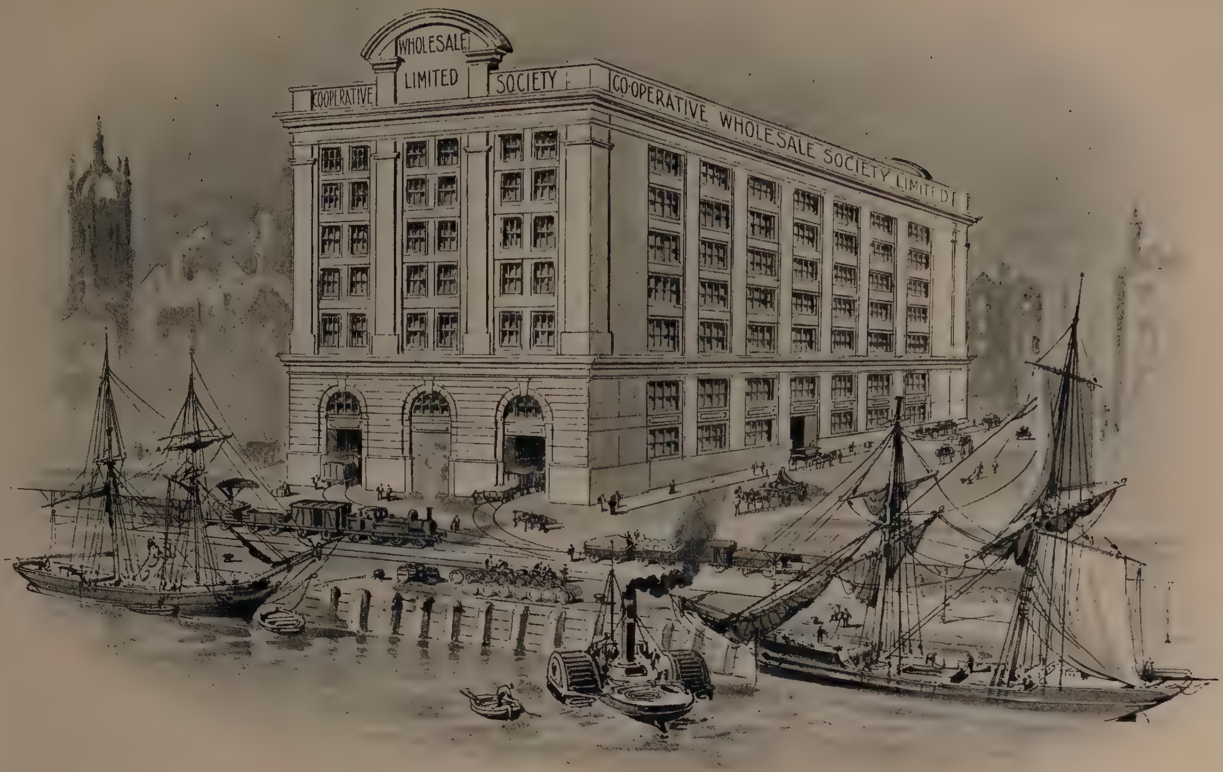
In the centre of the main buildings is a spacious covered-in yard, where the receiving and despatching of all goods is conducted. Further up the street will be found the Motor Garage and Stables, and also a building where the Saddlery and Leather Bag-making Departments are located.

WATERLOO AND THORNTON STREETS.

As the name in the illustration implies, the building on the left, which stands in Thornton Street, is occupied by the Furnishing and Carpets Department, whilst the other—the Waterloo Street buildings—accommodates the Millinery and Fancy and Jewellery and Fancy Departments.

Newcastle-upon-Tyne Quayside Warehouse.

THE erection of this building was commenced in 1900 and completed in 1902. It originally consisted of eight floors, but in 1909 an extension became necessary, and the roof, which had hitherto been flat, was covered in. The building is 90ft. wide by 120ft. long, and the height from floor to ceiling on each floor is a little over 11ft. It is capable of warehousing between 7,000 and 8,000 tons. Being conveniently situated to the river and in close proximity to that part of the quay where the London, Continental, and other regular lines of steamers discharge their cargoes, it has proved to be a great boon to the departments it serves. One of the floors is used as a bonded store for the warehousing of dutiable goods, and it is, of course, only open during regulation hours. There are loading and discharging platforms fronting the quayside, and also at the back, which opens out into Sandgate. All goods on account of the Grocery, Butter, and No. 1 Grain Department are dealt with by the staff there, and machinery has been installed for cleaning fruit, grain, &c.



Newcastle: Quayside.

Newcastle: Stowell Street.

Green Fruit and Potato Department, Stowell Street.

THESE premises are situated in close proximity to the Newcastle fruit and vegetable markets. The building was completed in the year 1909, and comprises basement, ground, No. 1, and No. 2 floors. In the basement is the banana-room, specially constructed for the ripening of Canary and Jamaica bananas. On the ground floor the work of receiving and despatching is transacted, and special facilities are provided in the way of two large dockways, enabling four vehicles to be attended to at the same time. On the first floor are situated the manager's, assistants', and general offices, whilst a portion of the flat is also utilised as the saleroom. The second floor is principally used for storing goods of a keeping quality, such as nuts, figs, &c.

Pelaw: Bird's-eye View.

THE policy of the C.W.S.—and, indeed, of the Co-operative movement throughout—is to produce for the consumer the necessaries of life at the least possible cost consistent with the best possible conditions for the workers.

It is a noticeable fact that the productive works of the Wholesale were nearly all centred in and around Manchester, until, in pursuit of the policy above referred to, it was found that the goods there produced could not be supplied to the consumers in the Newcastle district at the least possible cost, consequent upon the enormous carriage they had to bear. As a remedy the Newcastle Branch Committee considered that their duty lay in the direction of establishing productive works in their own district, so they at once set about to find a suitable place wherein to commence operations. In their endeavours to do this they had in view the heavy rates, taxes, &c., the factories would be called upon to pay if they were established in Newcastle, and it was for this reason partly that Pelaw was chosen as the venue of productive effort by the Newcastle Branch. Another reason which animated them in their selection of Pelaw as the ground on which their victories should be won was that the land could be procured at a very small cost; and, again, the sites available were adjacent to the railway, thus saving the heavy charges for cartage to and from the station.

Illustrations of the separate works will be found following, with one exception. This is the electric generating station. The grouping together of a number of factories affords a splendid opportunity of effecting a very great economy in power supply, and this has been taken full advantage of at Pelaw. The whole of the power, light, and steam for heating and boiling purposes is supplied from a central generating station to the four factories.

In addition there is an Engineering Works for the purpose of attending to repairs of present machinery and the erection of new—to cater for the wants of Societies in connection with electric and other plant.

There is also a commodious dining-room, which is found to be a great convenience, as the greater number of the employés come from considerable distances.

Newcastle: Bird's-eye View of Pelaw Works.

Newcastle: Pelaw Drug and Drysaltery Works.

Drug and Drysaltery Works, Pelaw.

WITH a view to supplying Societies with drug and drysaltery articles of the best quality, and to place in the hands of Co-operators goods of a chemical nature which should be absolutely pure, the Directors decided in 1896 to commence this branch of business. From the beginning the growth of the department has been exceptionally rapid. Work was commenced in 1896 with five packing girls and two men for manufacturing, but soon this staff had to be largely increased. The one room in West Blandford Street premises allotted to the new venture was soon insufficient until the space necessary for the department was increased five-fold.

The development of the department was too great for the allocation of the additional space necessary to it, so the Directors had to look out for a more suitable place where the department could make further progress, and Pelaw was the place chosen, giving birth to Pelaw specialities, notably Pelaw Polish, &c.

Handsome buildings covering exactly one acre were soon erected, specially designed and fitted for the economical working of a department of this character. When it is mentioned that no less than 200 to 300 different articles are manufactured and packed it will be seen that great attention was requisite to obtain the best facilities for economical working, with the result that the works are the best equipped for their purpose in the country. A visitor cannot leave these works without being impressed with the well-lighted and general airy appearance of this building—two important considerations to the employés. Cleanliness of the workpeople in their pink print costumes and caps to match, which are provided by the Society, adds to the picturesque scene. and the great facilities for coping with a big volume of trade are evident everywhere.

Cabinet Factory, Pelaw.

THE arrangement of these buildings has been made with the greatest care and forethought. Economy in transit, unloading, and storage are followed by a carefully-planned system of putting the work through inside the factory; from the rough log to the finished article no point is missed. At the back of the factory one looks down from the level of the yard on to the railway siding, into which the wagons of timber are shunted. A travelling electric crane here renders great service by directly transporting the logs from the railway to the timber store and saw shed.

Every possible precaution is taken to ensure the proper drying of the wood, and the heat from the boilers of the power-house is utilised for this purpose. The factory is replete with the most recent inventions in the way of machinery, and in addition is fitted with a system of exhaust pipes which suck the dust and shavings from the machines and deposit it in the boiler-house. There are no productions of the C.W.S. more worthy the support of the Societies, as an inspection of the showrooms at Newcastle would prove.

C.W.S.
CO-OPERATIVE WHOLESALE SOCIETY LTD. CABINET WORKS

Newcastle: Pelaw Cabinet Works.

C.W.S.
TAILORING
C.W.S.
FACTORY

Newcastle: Pelaw Clothing Factory.

Clothing Factory, Pelaw.

THE building bearing the name of "Tailoring Factory" contains four departments; on the ground floor the kersey department, wherein is manufactured miners' and artisans' clothing; the tailoring department, for the production of bespoke clothing; the top floor is devoted to the manufacture of men's woollen shirts and ladies' underclothing; the first floor is the cutting-room for tailoring, shirts, and underclothing, and stockroom for the above departments.

All machines are of the high-speed type and electrically driven, like all the machinery at Pelaw. The girls use patent adjustable seats, which add much to their comfort; the workrooms are light and airy, and labour is lightened by the use of machinery in every direction. Wages are fixed by piece work, and also hour work, the rates being above the average in the district.

Shirtmaking was started at Pelaw, nine years ago, in a small way, but now 260 machines are employed in the four departments.

Printing Works, Pelaw.

THIS department commenced at West Blandford Street in the spring of 1898, in connection with the paper department which had been started previously, and in July, 1902, a removal took place to the new works at Pelaw, where the paper and printing departments were carried on jointly up to June, 1908, when, consequent on the necessity for a greater development of the two branches of business, it was deemed advisable to separate the two departments, and leave the printing and allied trades the full use of the Pelaw Works.

As in most of the C.W.S. factories, white glazed bricks are used to line the walls inside. The lighting of the rooms is thus very much improved, while cleaning is a matter of the greatest ease. Not merely is dirt less liable to lodge on the porcelain surface, but it shows itself to the eye at once when there. The rooms are all heated and ventilated by the Sirocco system. Large air ducts lead from the heating apparatus, which is in a small separate building, to each room. A powerful fan drives the warm air through these pipes into each room. The air supplied has the normal amount of moisture in it, and is much more healthy to breathe and work in than the dry heat of a room warmed by radiation from hot pipes or metal surfaces.

The equipment of the works is of the most modern character, a large addition having been made to the plant during the past two years. The works, which are lighted and machinery driven by electricity, cater for the full requirements of the C.W.S. works and departments, as well as Societies in the North, for every description of printing, bookbinding, cardboard box-making, &c.

Newcastle: Pelaw Printing Works.

London: Leman Street.

London: Leman Street.

THIS fine block of buildings is the headquarters of the London Branch. The older part of the building, with the clock tower, was erected in 1887, and the new wing for the accommodation of the drapery department was opened for business in 1910. The general office, boardroom, conference-hall, dining-rooms, and kitchen are all in the older building, where also the grocery saleroom and buyers' offices are situated. The basement serves the purpose of a storeroom for provisions—cheese, butter, eggs, lard, &c.—while the upper floors are devoted to the grocery and boot and shoe departments, access being given both to the new wing and to a still older building not shown in the illustration, where the furnishing, ironmongery, carpets, and stationery departments are situated.

The latest wing is devoted to the heavy and fancy drapery, millinery, and ready-mades departments, the basement being used for a joint packing-room. At the top of the building is a telephonic exchange, which connects all the departments in London, Northampton, Bristol, Cardiff, Manchester, Newcastle, and the productive works in various parts of the country.

The building, which is 333 feet in length, is of fireproof construction, the floors being built of steel and concrete, an automatic fire-extinguishing apparatus being installed throughout. Besides three stone staircases for business purposes, iron stairways provide extra exit in case of fire. There are two electric passenger lifts, besides numerous lifts for the conveyance of goods. Electric light is provided throughout, and the building is warmed by low-pressure hot-water pipes. An efficiently-drilled fire brigade composed of members of the staff afford additional security against fire.

London: Bacon Stoves, &c.

CONSIGNMENTS of green bacon are here received from various pig slaughtering centres. The English, Irish, and Danish meat arrives packed in bales, the Canadian in boxes, the C.W.S. supplies to Societies being sent out in crates. A large proportion of the meat comes from the C.W.S. bacon factory in Herning, Denmark; while supplies are also received from the C.W.S. bacon factory at Tralee, Ireland. The green bacon is put into the stoves, of which there are nine, with a capacity of 2,034 sides. The smoking process takes three days, so that there is a nominal capacity of over 4,000 sides per week.

Above the bacon stoves is a storeroom for C.W.S. brushes from the Leeds factory; and in connection with the London Branch Furnishing Department are workrooms for French polishing, upholstering, and the manufacture of bedding. The leather and grindery department occupies a portion of the building. Here are kept large stocks of butts and bends of leather in the various tannages suitable for repairing, besides numerous requisites for the boot trade, such as nails, rivets, rubber heels, laces, socks, and leggings.

London: Bacon Stoves, &c.

London: Clothing Factory.

London: Clothing Factory.

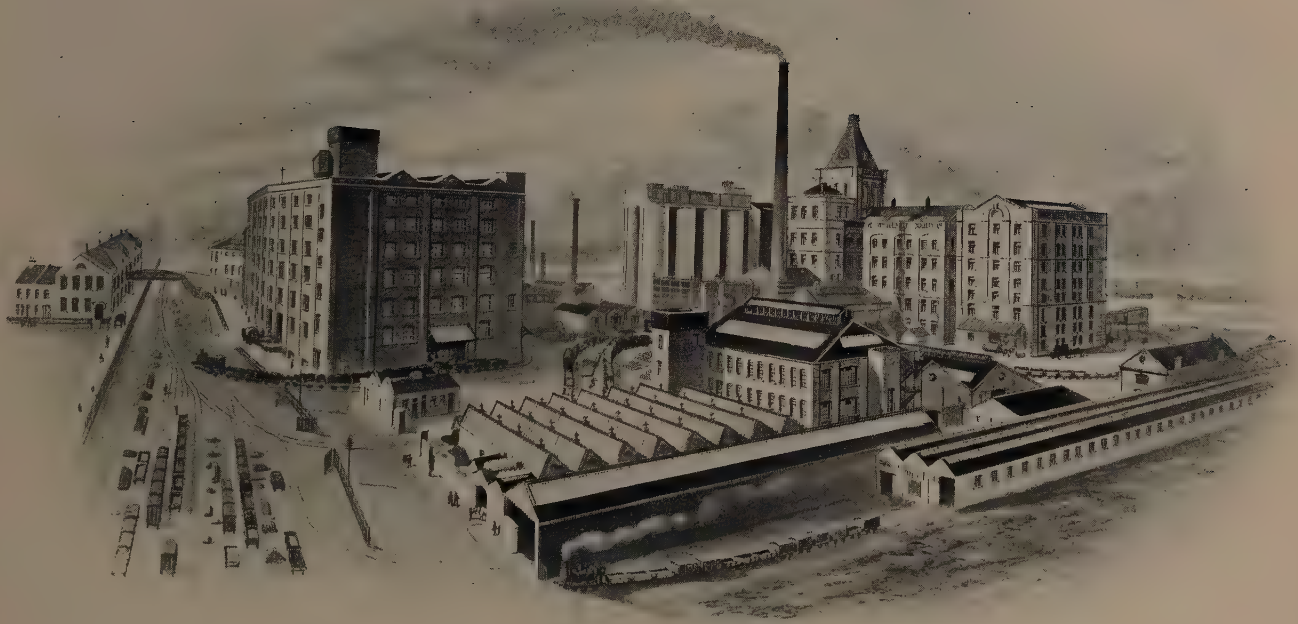
THE clothing factory, situated in Grove Street, London, E., is five minutes' walk from the central premises of the London Branch, and caters for the bespoke and ready-made clothing trade of the Societies in the London district, including the West of England and South Wales. It gives employment to fourteen expert cutters, whose labours are assisted by a power-driven band-knife. There are also fifty power-driven sewing and buttonhole machines. The pressing is done by men, using self-heating gas-irons. The cutting-room occupies the ground floor, and the trousers and vests are machined on the floor above. On the second floor is the sorting and examining room, while the machines in the room above are devoted to coat making. The factory employs a staff of 132 hands. Two stone staircases, one at each end of the building, give adequate means of exit in case of fire; the air space is ample, and the sanitary arrangements all that can be desired. The wages paid are the best London rates, and a general air of contentment pervades the factory, while the workers, the pick of their class, all look the picture of health.

The smaller building, conveniently situated next to the tailoring factory, is used as a woollen cloth warehouse, where the productions of Batley Mill are to be found.

London: Tea Department.

THE Tea, Coffee, and Cocoa Departments are worked as a joint business by the English and Scottish Wholesale Societies. The premises are immediately opposite those of the C.W.S. in Leman Street, and are also conveniently near the bonded warehouses. It was in 1882 that the two great federations decided to join in the supplying of tea. The first warehouse was a small one, close to Leman Street—how small may be guessed by the fact that it employed only four warehousemen and half a dozen boys. By the end of 1885, however, the business was so important that when a disastrous fire occurred on December 30th it was sufficient to cause a loss of £35,000. No further calamity marred the steady growth of the business in the succeeding years. In 1897 the present large premises in Leman Street were opened, but within a short time it was found that much more space would be required, and extensions have recently been completed that will afford much greater facilities for the business. The factory is splendidly equipped with numerous labour-saving appliances, and the most up-to-date weighing and packing machinery is installed, which arouses wonder and admiration from every one who is privileged to see it. The latest figures published at the time of writing give the total annual sales of tea to be 25,000,000lbs.

London: Tea Department.



Bird's-eye View of Silvertown Factories.

Silvertown Mill and Factories.

THIS bird's-eye view is inserted for the purpose of showing the relative positions of the Flour Mill, Productive, and Soap Works. Other plates, which will be found in their places, give the separate buildings with a brief account of the particular work carried on.

Bristol Depot.

THE architectural style of this building is a free treatment of English Renaissance. Due attention has been given to the provision of light and air at every portion of the premises, including the basement. It is situated in the most central part of the city, the Floating Harbour forming the boundary on one side, thus bringing water communication direct to the building. An area of about 2,231 square yards is occupied, consisting of basement and six floors.

The total height of the building from the street to the ridge of the roof is 86 feet; to clock tower top, 130 feet. The present floor space is about 100,000 square feet, ultimately to be increased to 150,000 square feet.

The building has a commanding entrance from the Quay, surmounted by sculptural figures, illustrating two of the local industries—mining and agriculture—and is fitted with electrically-driven passenger lift running through the well-hole, which gives rapid means of access to every floor. Similar hoists communicate direct with all the departments, *i.e.*, grocery, drapery, boots, furnishing, ready-mades and woollen cloth, and grocery sundry packing.

The internal structure is fire resisting, the columns being of iron and the floor of steel girders, filled in with cement concrete and covered with pine flooring.

The power and light is electrical. Heat is by low-pressure hot water apparatus, radiators being fixed in the various rooms.

Every precaution has been taken against fire, the building being fitted throughout with an installation of automatic fire sprinklers of the "Grinnell" pattern.

A complete system of telephones is installed for communication between all departments.

Bristol Depot: Broad Quay.

Brislington Butter Factory.

Brislington Butter Factory.

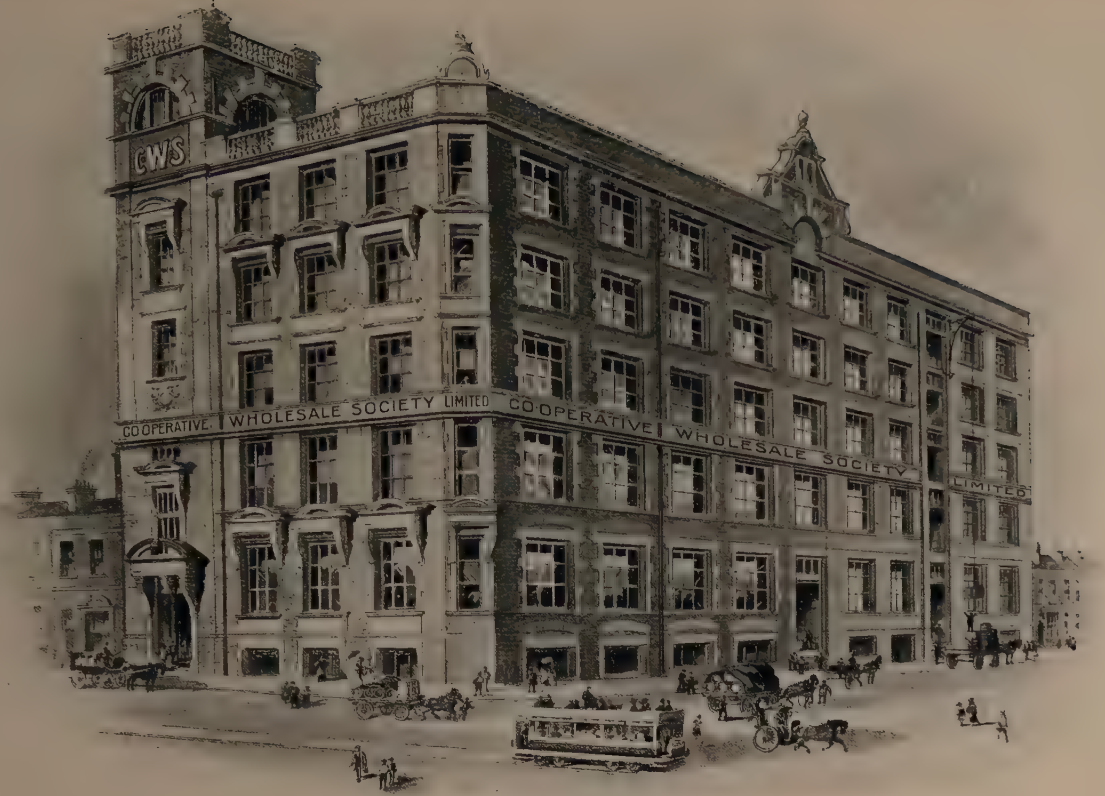
THIS factory has been erected at Brislington, Somersetshire, with the primary object, not of producing butter itself, but to blend and pack butter obtained from various sources to meet the requirements of numerous Societies. We distinguish such blending places as "factories" as against "creameries," where butter is actually produced straight from the cream. It is a distinction worth noting, as the two terms are often confused, but are not in any way synonymous.

Business commenced in June, 1904, when the trade for the half year was £12,000. The sales have steadily increased, and now the total trade done in twelve months almost reaches £200,000.

The productions of the factory have met with the approval of Societies to such an extent that about twelve months ago the factory was extended and the plant duplicated. With these additions the factory has far greater facilities to cope with the steadily increasing output. The motive power is different to that usually employed in butter factories, the various machines being driven by electric motors. The present capacity is about sixty tons per week. The greatest proportion of the output is in 1lb. and ½lb. tablets and prints, but bulk butter is also packed in 1cwt. casks and 56lb. and 28lb. pyramids. Supplies of cream can also be obtained throughout the year, packed in attractive jars or in bulk.

Cardiff Depot.

THE building, which faces Bute Terrace and Mary Ann Street, was erected by the Building Department, London Branch, from the designs of our architect at Balloon Street. It consists of basement, ground, first, second, third, and fourth floors. The basement floor is 7ft. below pavement level, and up to the ground floor is 12ft. high, the walls being built with ivory-white glazed bricks. The ground floor is about 110ft. by 44ft. and 12ft. high. The walls of this and the other floors are matchboarded all round. On the first floor are the saleroom, general offices, manager's office, and the usual lavatory accommodation. Part of the third floor is used for departmental showrooms, and the fourth floor is occupied by the Drapery Department. The main staircase, which runs from the basement to the top floor, is surmounted by a tower about 14ft. high, and flagstaff. The building is fitted up with electric light, the supply being taken from the Corporation mains. The heating arrangements are carried out by hot-water pipes and radiators situated at convenient points.


CWS
CO·OPERATIVE. WHOLESALE SOCIETY LIMITED
CO·OPERATIVE WHOLESALE SOCIETY
LIMITED

Cardiff Depot: Bute Terrace.

COOPERATIVE WHOLESALE SOCIETY LIMITED
COOPERATIVE WHOLESALE SOCIETY LIMITED

Northampton Saleroom: 41, Guildhall Road.

Northampton Depot.

THE front part of the larger building was built in 1897 by the C.W.S.'s own Building Department, and afterwards extended to meet the increased trade. It is used for the distribution of groceries to the small Societies in the district. (Previously two small rooms were occupied, which were opened in October, 1890, for use as a saleroom only.) There is also a large General Office, some of the clerks being engaged wholly in audit work, in the supervision of Societies' accounts.

The smaller building is used as a bacon warehouse, containing smoke stoves. There is a large trade done in Irish and Danish sides (smoked and plain), cured in our own slaughteries, and smoked on the premises; also a considerable quantity of American bacon is sold, consisting of Cumberland cuts, bellies, hams, also smoked and plain rolls. The rolling is done on the premises, and the bacon is bought principally direct through our New York house.

The Depôt is situated about 100 yards from the Town Hall, and the same distance from the Midland Railway Station, and stands midway between the two points.

The district covered by the Depôt is Northamptonshire and Huntingdonshire; also part of Warwickshire, Bedfordshire, Buckinghamshire, Oxfordshire, and Cambridgeshire.

Nottingham Saleroom.

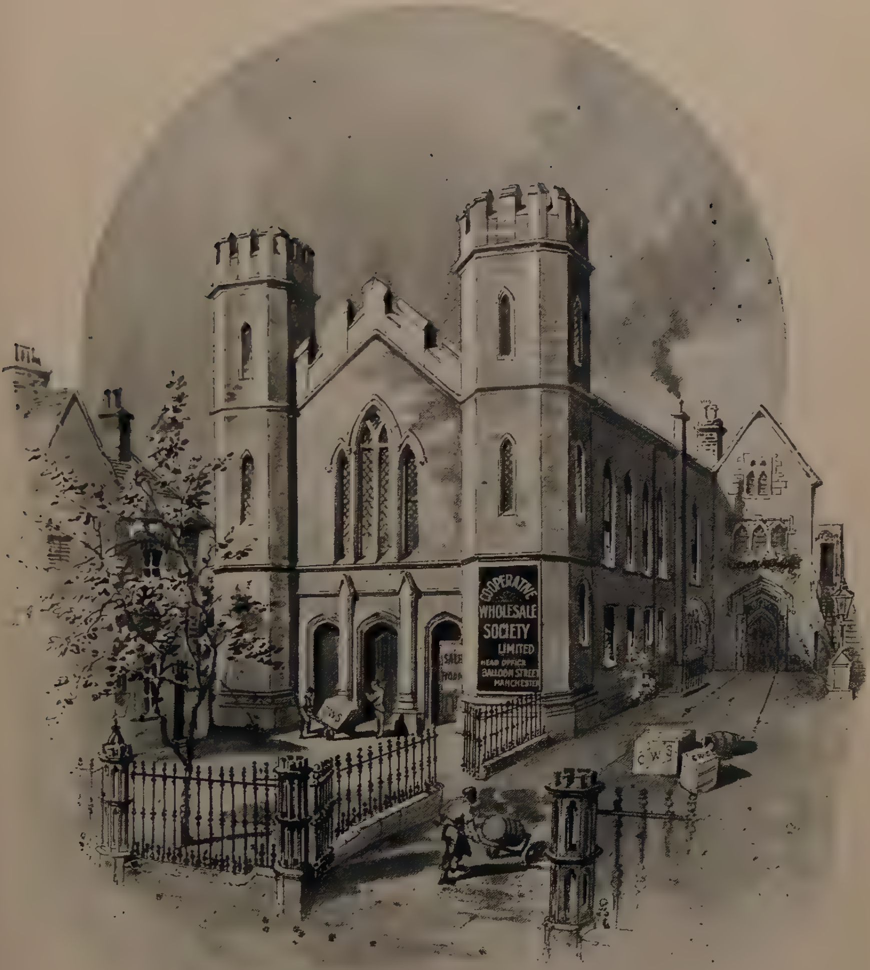
THIS Saleroom is situated in Friar Lane, a thoroughfare leading from the Market Place to the Castle. It will be obvious to the reader from the first glance at the illustration that this ecclesiastical-looking building was not originally intended for a saleroom. Still, its interior provides the C.W.S. with an ideal sale and sample room.

The building was previously a Congregational Chapel, supported mainly by well-to-do people, but these gradually migrated to the suburbs, leaving the services only meagrely attended.

The building was offered for sale and was purchased by the C.W.S. in 1899. The change necessitated many internal alterations; the organ, pulpit, pews, &c., were all removed.

On entering, there is a clear floor space of 48ft. by 42ft. The ground floor is occupied by the grocery and grocery productive departments, and a representative display of samples is tastefully arranged on counters and tables, while handsome showcases are placed throughout. What was originally the vestry is now the manager's office.

A wide staircase leads to the gallery which completely encircles the room. This is occupied by the drapery, woollens, boots, furnishing, and crockery departments. The millinery and mantles have a special room on the ground floor at the rear of the building.



Nottingham Saleroom: Friar Lane.

CO-OPERATIVE WHOLESALE SOCIETY LTD.
CO-OPERATIVE WHOLESALE SOCIETY LTD.

Birmingham Saleroom: 16, Pershore Street.

Birmingham Saleroom and Cycle Depot.

THE handsome block of buildings seen in the illustration was completed in 1910. Previously the premises at Birmingham consisted of only the two-storeyed building seen on the left-hand side of the illustration, and was used solely for saleroom purposes, the ground floor being occupied by the Grocery Saleroom, the room above having to suffice for all other departments. It had long been felt to be an impossibility to make a display in the limited room at the disposal of the drapery and allied departments, so on the decision of the Committee to form a Cycle Depôt at Birmingham it was decided to take in the two blocks of premises adjacent, which were already in the possession of the C.W.S., and erect a building which would give more saleroom space, and also could be utilised for a Cycle Depôt. Operations were commenced, and resulted in the building seen on the opposite page. The premises have a fine frontage on Pershore Street, and are well within five minutes' walk from New Street Station. The older portion of the building is now used for Grocery Sale and Sample Room on the ground floor, and the upper floor is the Showroom for the Boots, Furnishing, Hardware, and Crockery Departments. In the new buildings the whole of the first floor is occupied by the drapery and allied departments, and gives plenty of room for a grand display. The Cycle Department occupies the basement and upper room as warehouses, the ground floor being used for offices and showrooms. The Grocery Department and Cycle Depôt are open for business every day.

Huddersfield Saleroom.

THIS Saleroom was first originated in 1885. Business was commenced in the Boardroom of the Industrial Society. A room in Lion Arcade was taken a little later, and samples of grocery were first shown; eventually the boots and shoes and drapery representatives commenced to attend every two months, and another room adjoining was taken. After many years of growing business it was removed to much larger premises in 1898, at 4, Railway Street, where we occupied three floors—the ground floor for office, the first floor for grocery, drapery, and boots; second floor for crockery, mantles, and furnishing. The drapery and boots representatives, owing to increasing trade, now attended weekly, and these premises soon began to show signs of being too small for the business.

In 1904 the Huddersfield Brush Factory was taken over, and in 1906 the business was transferred to the Leeds Brush Factory. The premises were then reconstructed and converted into the present saleroom. These premises were open for business in October, 1907, and consist of three floors and basement.

The basement is utilised for washing hams and storing empties; on the ground floor are the manager's office and warehouse, where a stock of hams, cheese, bacon, potatoes, onions, and green fruit are kept. The grocery saleroom is also on this flat. The first floor is occupied by boots and shoes, ready-mades, furnishing, crockery, and brushes; the second floor, which is a well-lighted room, being lighted from the roof, is used for drapery, mantles, and millinery.

There is a smokeroom; also an electric hoist and electric lights throughout. The trade has increased considerably since occupying these premises.

Huddersfield Saleroom: 14, Upperhead Row.

Limerick Depot: Mulgrave Street.

Limerick Depot.

THIS Depôt was established in 1869 for the purchase of butter. It has a frontage in Mulgrave Street of 20 yards, comprising the offices, which consist of the manager's, general, typists', and shipping office, &c. The total staff at present at the Depôt is nine.

The store is divided, one portion being used as a butter store, where all butter is received, graded, coopered, &c. Another part of the store is occupied by the cold storage chambers, the inner chamber being reserved for the C.W.S. Societies. The outer chamber is utilised in a general way in connection with the butter arriving at the Depôt during the warm weather, and placed therein before being shipped. The capacity of both chambers is 250 tons. The dimension of store and chambers together is 40 yards by 20 yards.

All butters received are tested from time to time to see that they comply with the standard of moisture, and any not so doing are returned to the makers.

At the rear of the stores is the engine-room, where a 12-horse power gas engine is erected, the gas for same being supplied by our own gas suction plant.

Here is also a refrigerating machine (Halls') in connection with the cold chamber. A dynamo is also erected, and the offices and stores are lighted with our own electric light.

Armagh Depot.

SITUATED in the midst of the finest agricultural district in Ireland, it is also the largest egg distributing centre in the movement. On the premises eighty concrete tanks have been laid down for the purpose of preserving eggs in pickle for the winter requirements of Societies, the accommodation providing for over 4,000,000 eggs.

There are also box-making departments, in which all the packages required for butter and eggs are made.

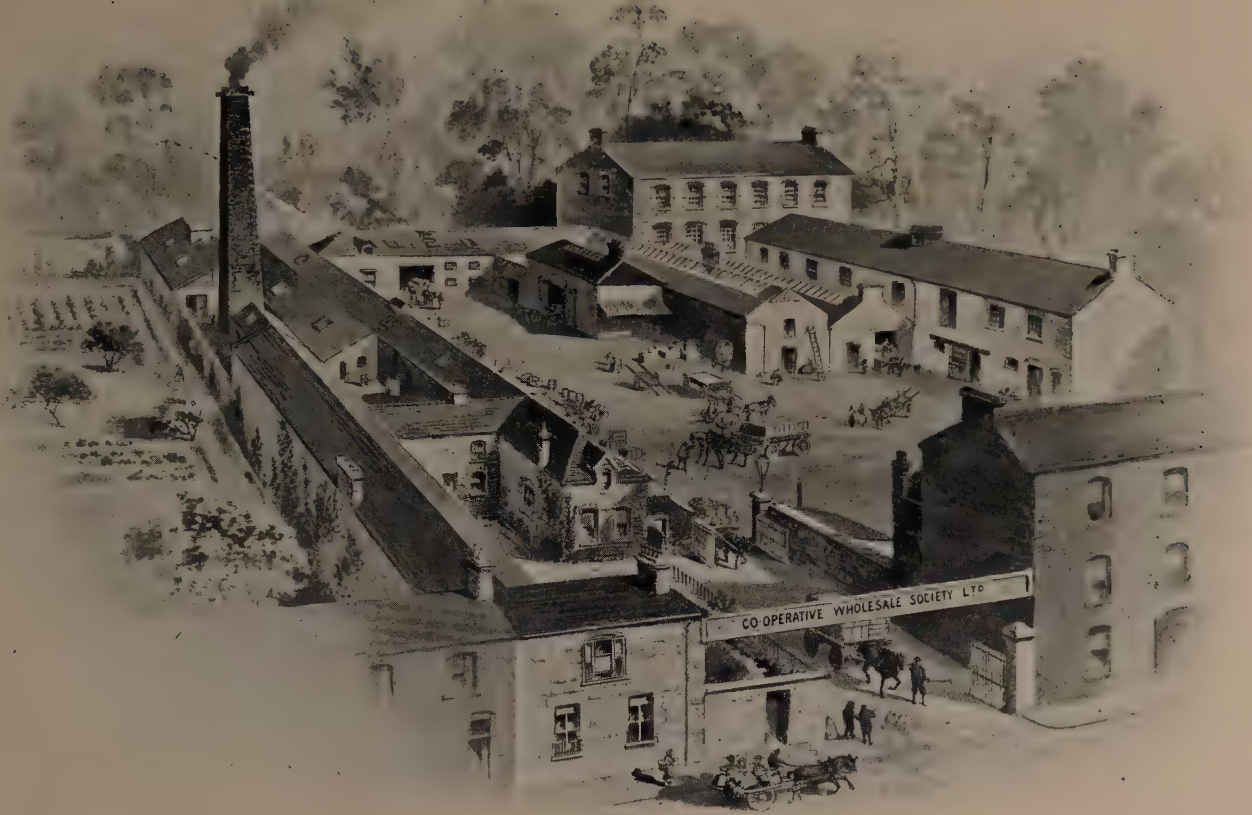
Large quantities of butter are manufactured at the Depôt, which is fitted up with refrigerating plant and cold stores in connection with the extensive butter trade carried on.

The Depôt occupies a unique position for the shipment of fruit, the district being the largest fruit-raising centre in Ireland.

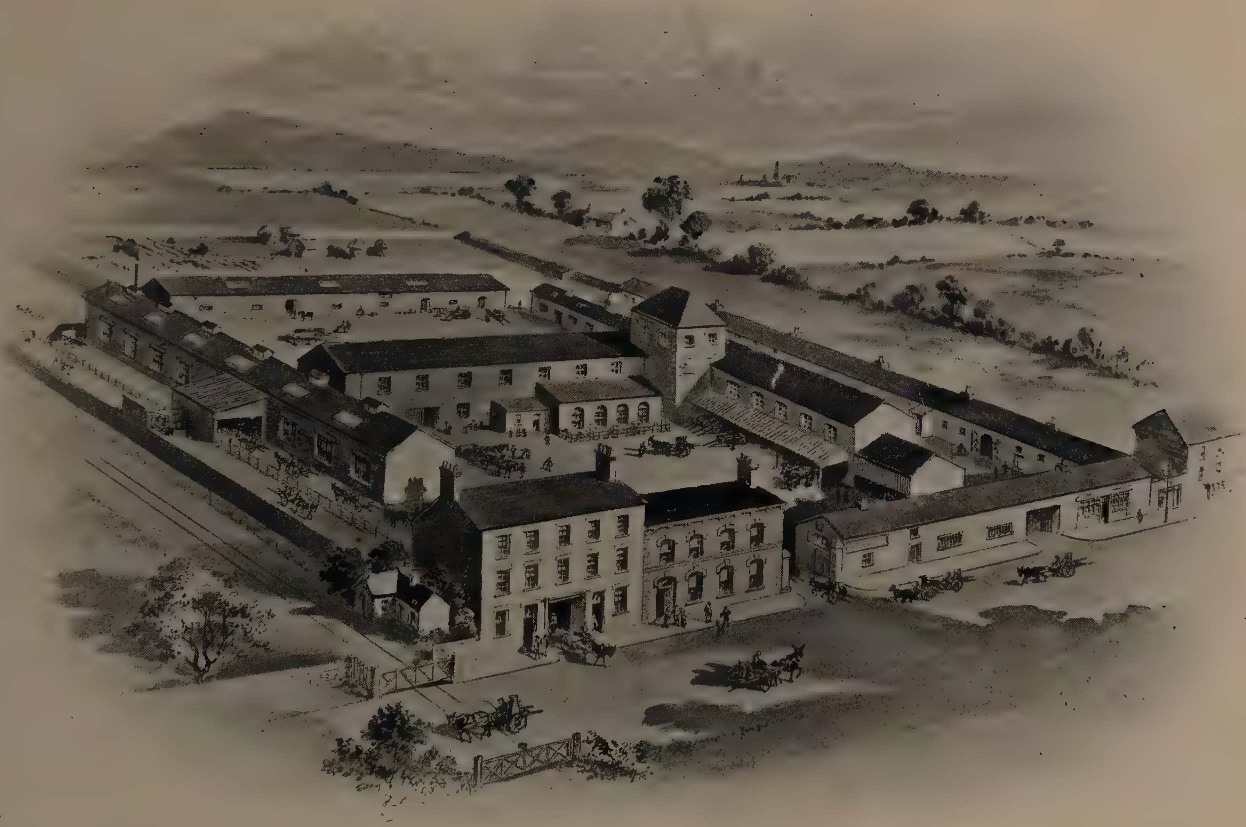
It also supplies Societies with large quantities of poultry for their Christmas requirements.

The operations of the Depôt extend all over the North and West of Ireland, where, in order to secure the large quantity of eggs required in the freshest possible state from the farmers, over twenty collecting stations have been established.

The premises are very extensive, covering an area of 25,000 square feet, of which two-thirds are under cover, and are lighted with electricity throughout.



Armagh Depot: Dobbin Street.



Tralee Egg and Butter Depot: Pembroke Street.

Tralee Egg and Butter Depot.

THE buildings in the foreground of plate comprise property on rental—offices and boxmaking department. At the left are the creamery and butter blending factory. The long building at the rear is occupied by power house, fitter's shop, &c. The building in the centre of the block contains butter cellars and roll room, with timber drying, &c., lofts overhead. The vacant space between these two latter groups is now mainly occupied by new cold stores and suction gas plant recently erected. The larger group of buildings at right of illustration comprises cooperage at rear, store lofts in centre, and egg pickling department. There is also land available for purposes of extension, &c., at the rear of the buildings shown of at least equal area to that already built on. Most of the erections are fairly recent, as the property was purchased in 1896. The original Depôt opened in 1874, now exclusively used for the purchase and packing of eggs, is at the other side of Pembroke Street fronting the premises illustrated, and is not shown in plate. In the background of illustration the position of Tralee Bacon Factory is indicated, and the boundaries of both premises are practically contiguous.

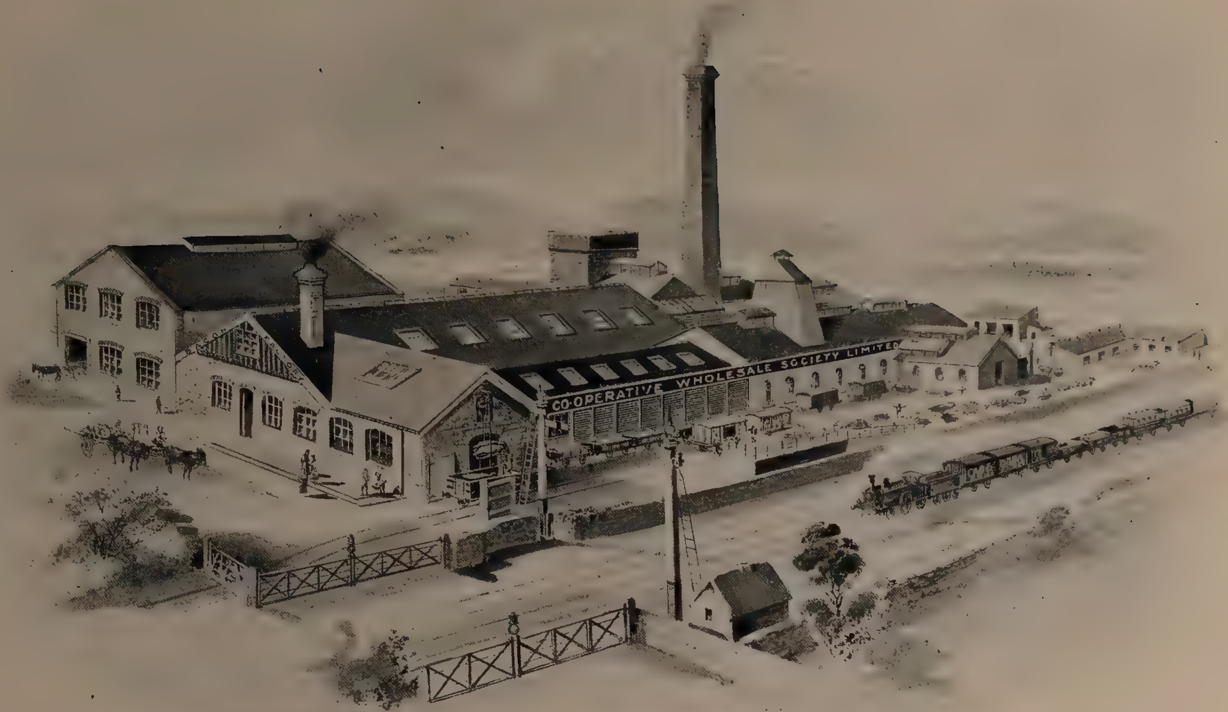
Tralee Bacon Factory.

THIS factory, which is about two minutes' walk from the railway station, is mainly constructed of local sandstone, and in design is practically a one-storeyed building.

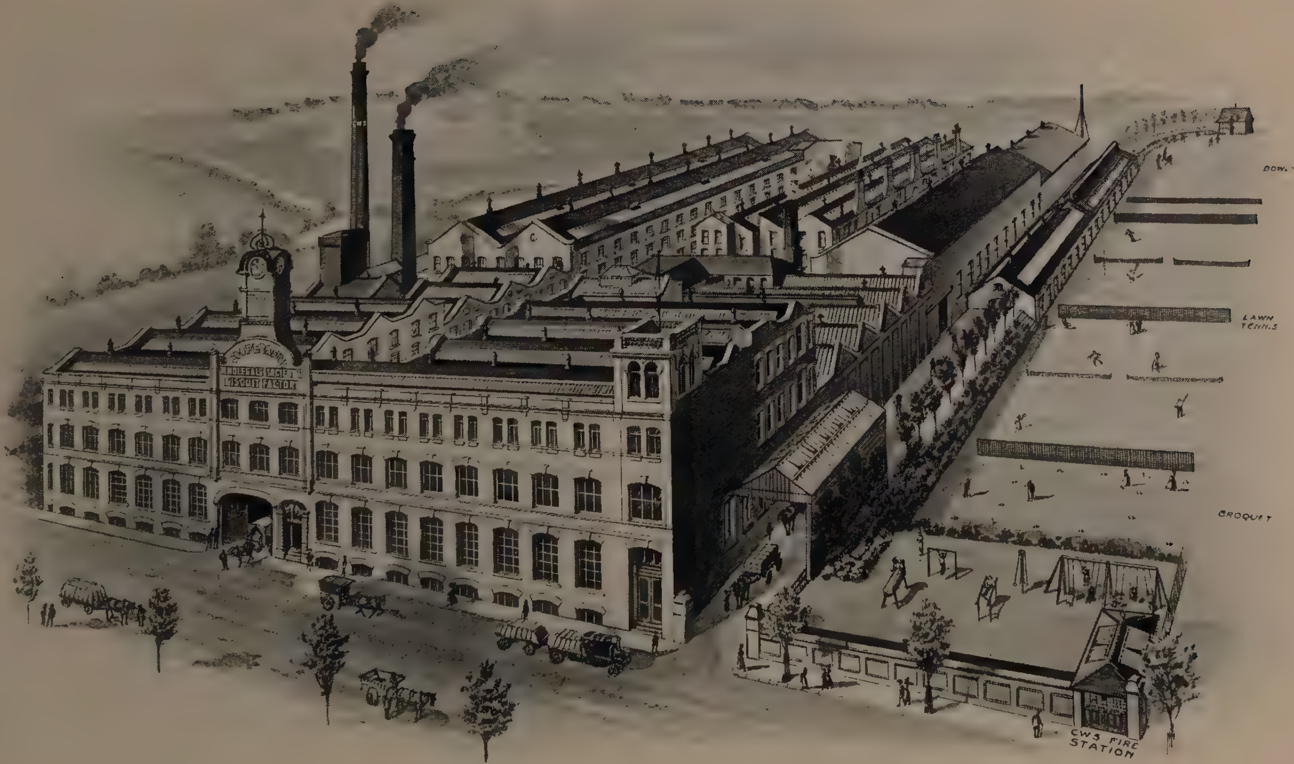
It was originally equipped to handle about 500 pigs weekly, but, as this quantity proved totally inadequate to supply the requirements of Societies, who were quick to recognise the excellence of the Wheatsheaf brand of Tralee bacon, lard, and sausages, some slight structural alterations had to be made in the year 1907, and 1,000 pigs weekly can now be dealt with by the various departments.

The pigs, which are mostly procured in the Kerry district, are driven in batches into the sticking-pen. They are there shackled by one of the hind legs, hoisted on to a running bar, and killed. They are next plunged into the scalding tank, and pass on from that to the scuttling table, where most of the hair is removed, the balance disappearing during the short time they are exposed to the extreme heat of the singeing furnace. They next get a cold bath, and are again raised to the running bars, where they are scraped quite clean, disembowelled, weighed, removed to chill-room, and finally to the curing-cellars, where they remain for about twelve days. They next reach the packing department, and are shipped from there in four, five, and six-side bales to suit the requirements of the various districts.

The lard, sausage meat, &c., are all dealt with in their respective departments, and from this, and the short foregoing description of the factory, the careful reader will observe that the " squeal " is the only item which, up to the time of going to press, has not proved of marketable value.



Tralee Bacon Factory; Rock Street.



Crumpsall Biscuit, Sweet, &c., Works.

Biscuit, &c., Works, Crumpsall, Manchester.

THESE works enjoy the distinction of being the first productive enterprise of the C.W.S. The works had been the property of private manufacturers, but were purchased by the Wholesale Society in January, 1873.

It was proposed to produce biscuits, sweets, jam, soap, and tobacco, but the latter commodity had to wait for many years. The total value of the productions for the year ending October, 1874, was £12,632, with a profit of £252. Not twenty employés were then occupied, and for the sake of comparison we note that in 1911 the output reached £207,694, with profits £21,042 and employés 541.

Scarcely a corner remains of the original buildings; additional ground has been purchased from time to time and covered with substantial buildings, spacious and airy, in every respect constituting a model factory.

At the present time the works are manufacturing biscuits, sweets, cakes, and grocers' sundries. Jam and soap have demanded separate premises for several years.

About 250 varieties of biscuits are made at Crumpsall, and fresh designs and flavours are constantly being introduced. It is almost needless to say that scrupulous care is exercised in the selection of ingredients, in the manufacture, and in every process involved. The girls are provided with overalls and caps.

In the cake bakery fifteen large ovens are occupied in turning out huge quantities of toothsome cakes, from the plain currant loaf to bridecakes of rich delight.

Boiled sweets have a department to themselves. Here, again, a visitor would be convinced of the purity of Crumpsall products. He would see kegs of pure butter, cans of new milk, gallons of cream, bags of cane sugar, essences of flavour harmless and of the best quality.

In the Sundries Department are made and packed such articles as baking powder, blancmange powder, custard and egg powders, &c., &c.

Crumpsall is second to none in the social welfare of the employés. Besides the bowling green, croquet lawn, tennis courts, cricket and football grounds, there are a harriers' club, swimming clubs, physical culture classes, and also tents pitched in a beautiful part of Cheshire for week-end camping.

Last, but not least, we have at Crumpsall the only biscuit factory in England working an eight-hour day.

Middleton Junction Preserve Works.

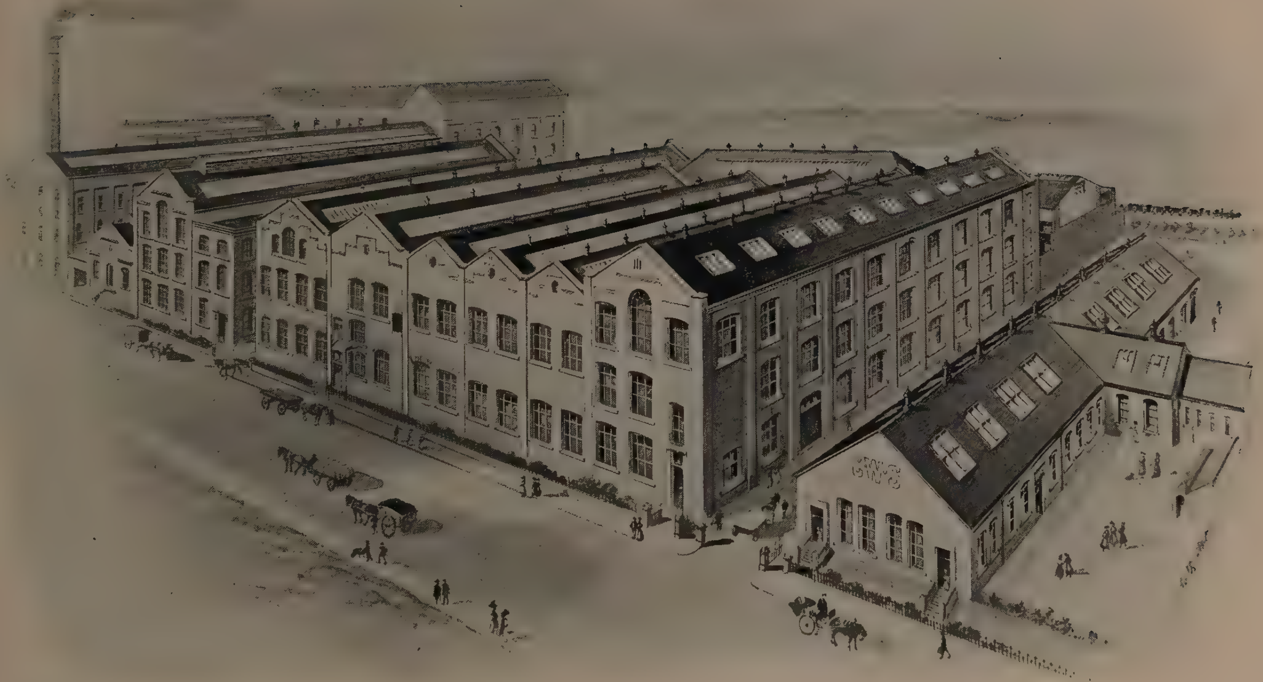
THE C.W.S. first began to make jams and marmalade at Crumpsall Works in 1888. The department succeeded so well that it was formed into a separate branch of manufacture, and was housed in the factory which the C.W.S. built on ground acquired at Middleton Junction. In June, 1896, with the fruit season of that year in view, work was commenced, and some 3,000 tons of jam were made in the first twelve months. Several extensions have been added, and in 1909 the removal of the pickle and sauce department to the adjacent vinegar brewery secured the whole of the original building to the manufacture of jams, marmalade, mincemeat, and peel. There is also a good trade in tinned fruits and potted fish and meats. At the present time the yearly output of jams and marmalade exceeds 7,000 tons. The permanent staff here consists of 600 employés, but this is increased during the season by four or five hundred workers engaged in picking and sorting fruit.

The works are admirably placed for dealing expeditiously with the traffic, being close to the main line of the Lancashire and Yorkshire Railway, to which there is direct communication by sidings. In July and August it is no uncommon event for two or three train loads of twenty wagons each to arrive at the works. Considerable quantities of the fruit come from the C.W.S. fruit farms at Roden and Marden and their Depôt at Wisbech.

The marmalade trade consumes five or six hundred tons of Seville oranges, which are bought direct by the C.W.S., and mainly shipped by their own Depôt at Denia in Spain.

In the other departments of the factory, *i.e.*, those devoted to the production of candied peel, mincemeat, tinned fruit, and potted meat, there is the same careful supervision of detail that ensures the purity and excellence of the comestibles sold by the C.W.S.

Preserve, Marmalade, and Peel Works, Middleton Junction.



Vinegar Brewery and Pickle and Sauce Factory, Middleton Junction.

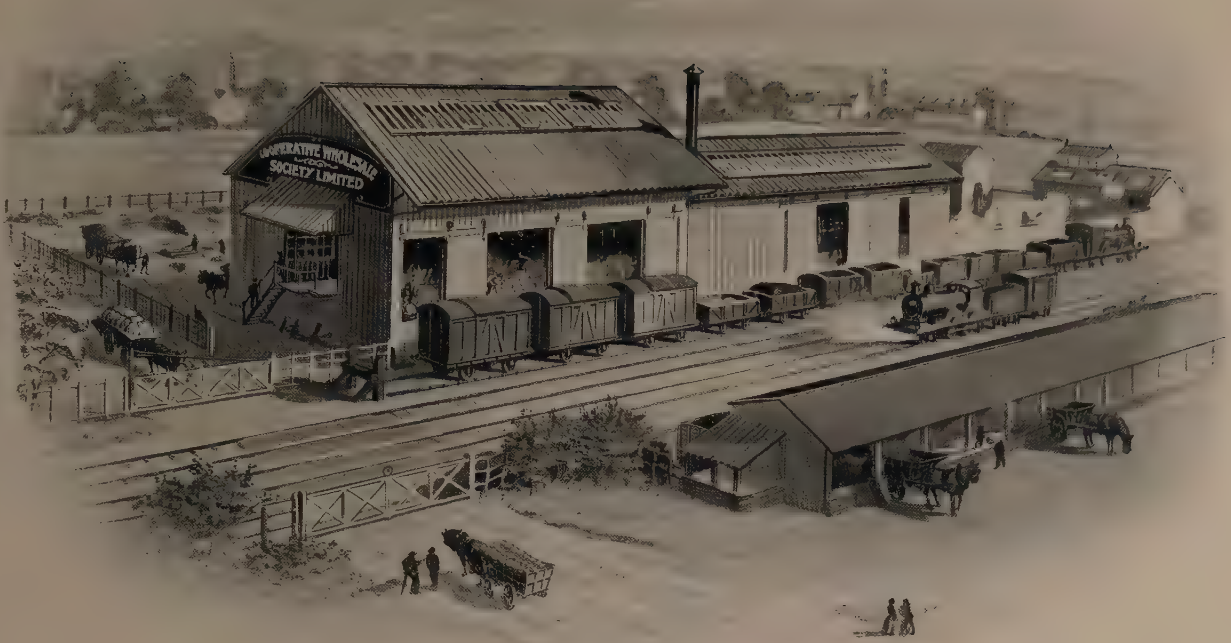
Vinegar Brewery and Pickle Factory, Middleton Junction.

EXTREMES met in the C.W.S. Jam Works at Middleton Junction for many years, as both preserves and pickles were there manufactured. When, however, the Commitee decided to erect a vinegar brewery, it was obvious that pickles would properly form an adjunct thereto. The brewery is of the very latest type, and contains a complete equipment of plant of the most approved type for the production of a high-class vinegar. The provision made for storage is convincing proof that the brewery will prove equal to the demand for some years to come.

Wisbech Fruit Depot.

THE Wisbech Fruit Depôt is an unpretentious building, but forms an important link between the agricultural industry of the Eastern Counties and the C.W.S., acting as a collecting and distributing station for fruit and vegetables grown so abundantly in this locality. The Depôt was first started in connection with the purchase of potatoes, in which a large business is done, while vegetables for pickling are despatched to Middleton, Silvertown, and Pelaw factories. In the winter months employment is given to some seventy women at pea picking in connection with the dried-pea trade. During the summer, daily consignments of fruit are received from the fruit growers in the neighbourhood, the bulk of this being immediately despatched to the Middleton Preserve Works for jam. An increasing trade with the C.W.S. is that of canned fruits, and in order to preserve the strawberries, raspberries, &c., while absolutely fresh, the fruit is heated in retorts and canned the same day that it arrives from the farmers, and is afterwards sent by rail to Middleton, where it is labelled and distributed. Green fruit is also collected and despatched to the various warehouses of the C.W.S., and also to the Scottish Wholesale Society.

The building is 133 feet long by 30 feet wide, but the site provides ample room for extension as the business develops. The Depôt is well situated for the ready despatch of produce, the railway siding in connection with the Great Eastern Railway giving convenient access to all the distributive centres and productive works.



Wisbech Fruit Depot: South Brink.

Leicester Wheatsheaf Boot and Shoe Works.

Wheatsheaf Boot and Shoe Works, Leicester.

CO-OPERATORS should be proud to own this, the largest shoe factory in the United Kingdom. The C.W.S. commenced the manufacture of boots and shoes in 1873, when they purchased a small factory in Duns Lane, Leicester, but this was soon found to be too small, and extensions were made in 1876 and again in 1884.

However, the business continued to grow with such rapidity that in December, 1889, the delegates were asked to sanction the purchase of six acres of land on which to erect a modern and capacious factory. A large majority decided in the affirmative, and on November 4th, 1891, the new factory—Wheatsheaf Works—was opened. Covering something like two acres of ground, the building, viewed from the Midland Railway main line, presents a striking appearance, and is by far the largest in the kingdom. A glance at the illustration will show the general plan of construction, the principal feature of which is the main room occupying the centre of the building, roofed with iron and glass, the actual area of which is 6,600 square yards.

In every department may be seen the most ingenious and modern machines invented for the boot and shoe trade, and the management is constantly on the alert for any improvement in this direction that can possibly add to the efficiency of the works. How extensively machinery enters into boot production may be gathered from the fact that there is not a department into which it has not been introduced. As a hint to Co-operators who do not insist on getting Wheatsheaf boots or shoes, it may be mentioned that the factory is capable of turning out 50,000 pairs weekly, instead of 34,000, which quantity represents the present normal average demand.

The following figures speak for themselves:—

	Pairs.	Value.
Supplies, 1874	—	£29,456
,, June, 1911, to June, 1912	1,535,867	£382,285
Paid in Wages, 1874		£9,678
,, ,, June, 1911, to June, 1912		£111,994

The total profit realised up to June, 1912, was £168,323, and the sum devoted to interest and depreciation £221,792. The whole cost of the machinery—as well as the building—has been "wiped out" by depreciation.

The factory is devoted to the manufacture of all kinds of footwear—men's, women's, boys', girls', and nurseries—for all Co-operators.

Leicester (Duns Lane) Boot and Shoe Works.

THIS is the factory in which the C.W.S. commenced its shoe manufacturing in 1873. The present factory is very different from the original one, which was purchased and opened in 1873, because in the extensions in 1876 and 1884 the original building was entirely demolished. The present building is triangular in shape, with one of the long sides of the triangle fronting Duns Lane, and one side to the river Soar.

The factory is fitted with suction gas plant. It is lit by electricity and driven by motors, thus making it in every way a modern factory.

Leicester (Duns Lane) Boot and Shoe Works.

Enderby Boot and Shoe Works.

Enderby Boot and Shoe Works.

ENDERBY is some four and a half miles from Leicester, and rather less across country from the Wheatsheaf Works. The route is across the green vale of the Soar, past the pretty Aylestone Church, where Dorothy Vernon was married after the famous elopement from Haddon Hall, in Derbyshire, and thence up gently-sloping ground to the large, but clean and quiet, village of Enderby. There are thatched cottages and a thirteenth-century church, recently restored, and at least one little street of red-brick houses, wherein is the C.W.S. factory.

In the appearance of the building outside there is nothing remarkable, and inside one finds the most modern plant for boot and shoe manufacture.

The illustration shows the factory with the extensions made in 1911, since which another wing has been added. It is considered the best fitted-up factory outside the town, and is driven the same as Duns Lane factory with suction gas engines and dynamos generating electricity for lighting and for the motors which drive the machinery, all being now driven by motors. The factory is devoted to the manufacture of women's and girls' strong boots.

Heckmondwike Boot, Shoe, and Currying Works.

IN the West Riding of Yorkshire, in the heart of the industrial area of broad acres, lies the small factory centre of Heckmondwike, and here is situated the substantial structure above-named. The factory is in two portions, the older—acquired in 1880—forming one-half of a square, and the newer—erected in 1896—making a square within the angle of the old.

Currying, first began by the C.W.S. in 1887, is done in the older portion. Before being exported the hides are sun dried, shorn of hair, purified, softened, and partially tanned. On reaching the Heckmondwike Works the hides undergo a long series of operations—trimming, soaking, softening, shaving, splitting, tanning, scouring, graining, &c., &c.—all performed with characteristic thoroughness.

The newer building is devoted to boot making, heavy work being the speciality. Without pursuing our "leather hunting" through the various processes in which fifty different machines perform as many different operations, a visit to the sample showroom reveals a remarkable collection of footwear. Newcastle colliers, Welsh miners, farmers, policemen, carters, quarrymen, and navvies are all catered for, and the lighter but none the less wear-resisting boots for healthy and restless school children are turned out.

Some 400 persons are normally employed, and these enjoy, in addition to the trade union standard of hours, rates of pay that are slightly above those paid in the district.

Heckmondwike Boot, Shoe, and Currying Works.

Rushden Boot and Shoe Works.

Rushden Boot and Shoe Works.

NORTHAMPTON, fifteen miles from Rushden, was noted for the boot trade in very ancient times, and although Leicester and other towns have established themselves as powerful rivals, still Northampton has a reputation as producer of men's boots, particularly of a good medium quality. For some considerable time supplies had been drawn from the district by the C.W.S., and when the trade justified the venture a factory was purchased and work commenced in March, 1900. Building operations were begun, and eventually this fine and spacious factory was completed. The old factory is now used only for offices and storeroom, the manufacturing being done on the two floors, each containing some 600 to 700 square yards, of the new works. Even these, by the way, were not constructed as they now are; there have been two extensions, but so neatly have the additions been incorporated with the original premises that the whole has now the appearance of a single erection. The simplicity of the building favours a perfect organisation of work from start to finish. An up-to-date welting plant has been added, and the factory can now turn out all kinds of men's medium and light footwear.

Leeds Boot and Shoe Works.

THE continued and ever increasing demand for Heckmondwike goods rendered it imperative for the Directors to provide additional producing accommodation. It was impossible to extend the works at Heckmondwike for various reasons, and Leeds was chosen as the most likely for two reasons, viz., its commercial importance and its abundant supply of trained labour.

The Buslingthorpe district of the city of Leeds has long been noted for its leather and tanning industries, and the Directors have been fortunate in securing a suitable site in the heart of this district, within one mile of the railway stations. The selected site was formerly known as the Sheepscar United Leather Workers' Cricket Ground, familiar to all Leeds people as the former property of Lord Allerton.

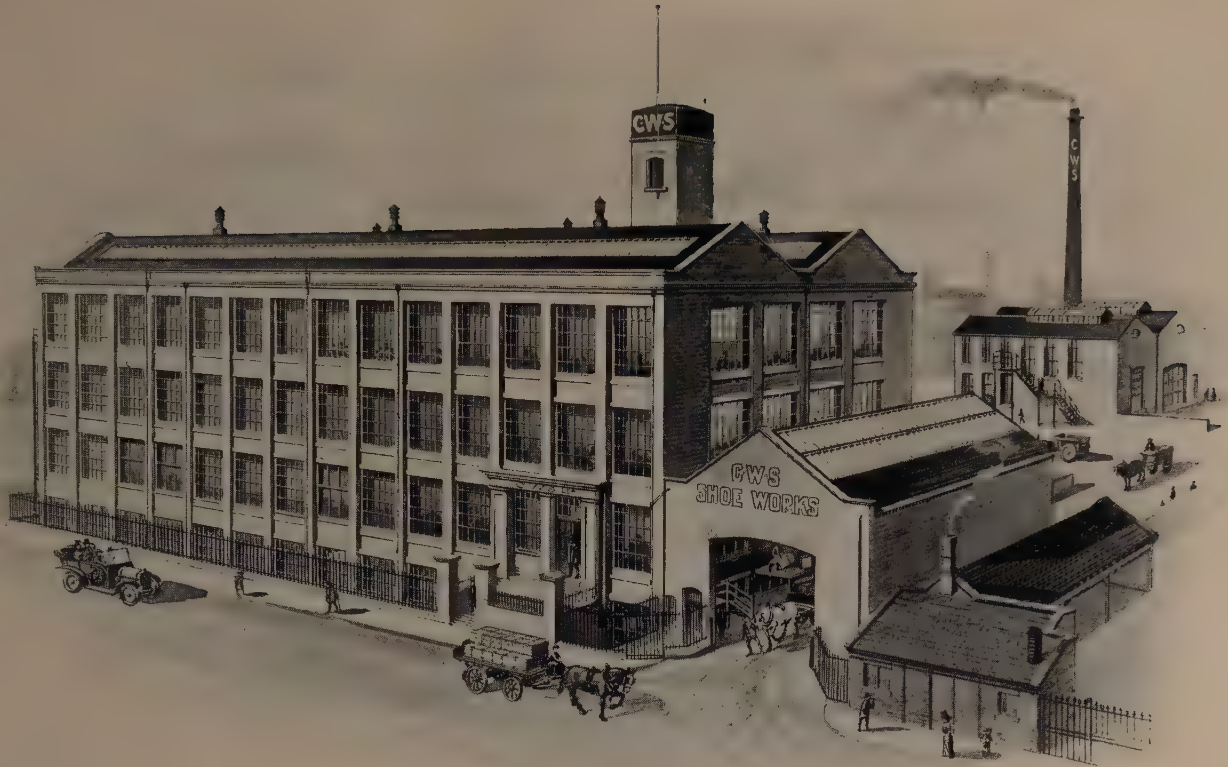
It is on two main tramway routes (Meanwood Road cars pass the factory), and is immediately adjoining two fine blocks of buildings, the Council Schools and the Public Baths.

As will be observed from the illustration, there is the minimum amount of brickwork and the maximum area of glass, while inside it contains four large well-lighted and commodious rooms fully equipped with the latest and most modern boot making machinery.

The building has been constructed on the most hygienic principles, and the employés will find that every provision has been made for their comfort and welfare. Thus it may be claimed, without exaggeration, that this Leeds Factory is the most up-to-date building of its kind in the country.

In the centre of the plot is the power-house, containing plant, &c., for the production of necessary energy for all lighting and motor-driving purposes.

It is estimated that there is sufficient factory accommodation to produce 5,000 pairs of boots weekly, and, if the demand justifies, there is ample space for any necessary extension.



Leeds Boot and Shoe Works.

CO-OPERATIVE WHOLESALE SOCIETY LIMITED SOAP WORKS

Irlam Soap, Candle, and Glycerine Works.

Soap, Candle, Glycerine, Lard, and Starch Works, Irlam.

THE group of factories at Irlam have not come together in any haphazard way, but because of certain features which distinguish them from most of the other C.W.S. productive enterprises. Here the soap, candle, starch, and lard factories are distinctly branches of chemical industry, in which the highest degree of specialised knowledge is required.

Thirty-six years ago the C.W.S. bought a small factory originally occupied by candle factors and began to make soap. Progress was slow owing to prejudice on the part of Societies. For the first complete year of working, 1875, the sales were only £8,900, and in ten years after this amount was not even doubled.

The construction of the Manchester Ship Canal afforded a unique opportunity for the erection of a soap factory upon its banks, and the C.W.S. acquired thirteen acres of land at Irlam, eight miles from Manchester, and started erecting the works which were opened in October, 1895. A lay-by or quay was also constructed, thus enabling vessels to bring their cargoes direct to the doors of the factory.

Every kind of soap is made at Irlam, for domestic and toilet purposes, disinfectant soaps, polishing soaps, and all under the constant supervision of practical chemists.

The increased space available at Irlam offered sufficient accommodation for the additional manufacture of candles, starch, and lard refining, all of which products enjoy a constantly growing popularity among the constituent Societies.

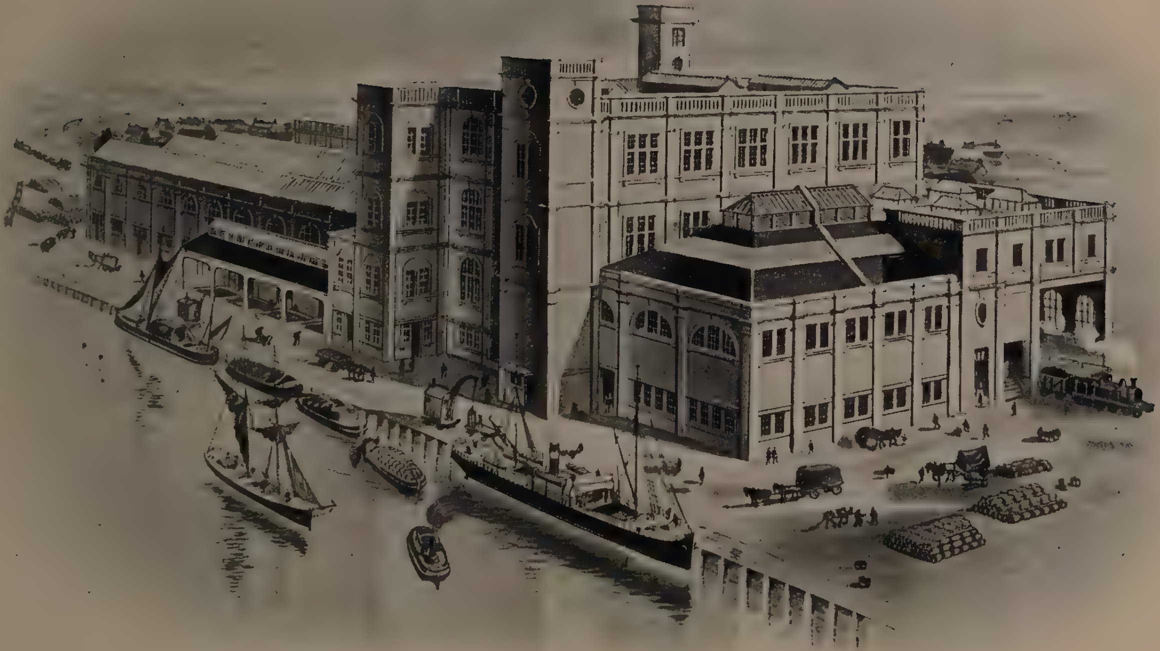
Soap Works, Silvertown.

IN 1906 a proposal by certain soap firms to form a combination for trade purposes aroused strong feelings against the introduction of Trust methods into Great Britain. Co-operators were in a position, as soap makers, to defy the attack, and as a consequence of the agitation the demand for C.W.S. soap rose from an average of 250 tons weekly to 750 tons.

It became impossible for the Irlam works to supply so great a quantity, and as soon as possible the Soap Works at Silvertown and Dunston were built. The memory of the public is proverbially short, and Co-operators are, as a section of the public, liable to the same weakness, and the increased trade has not been fully maintained. Still, the production of soap is much greater than might otherwise have been the case, for the output from the three works in the half year ended June, 1911, averaged 536 tons per week.

The site of the building alongside the Thames affords facilities for the direct delivery of tallow, oils, &c., from barges to the works. On the other side of the buildings is the Great Eastern Railway, with C.W.S. sidings running into the loading ways on either side, and a C.W.S. shunting engine to bring and take the trucks. All machinery at Silvertown is electrically driven, there being one generation of power for the whole of the works.

Silvertown (London) Soap Works.



Dunston-on-Tyne Soap Works.

Soap Works, Dunston.

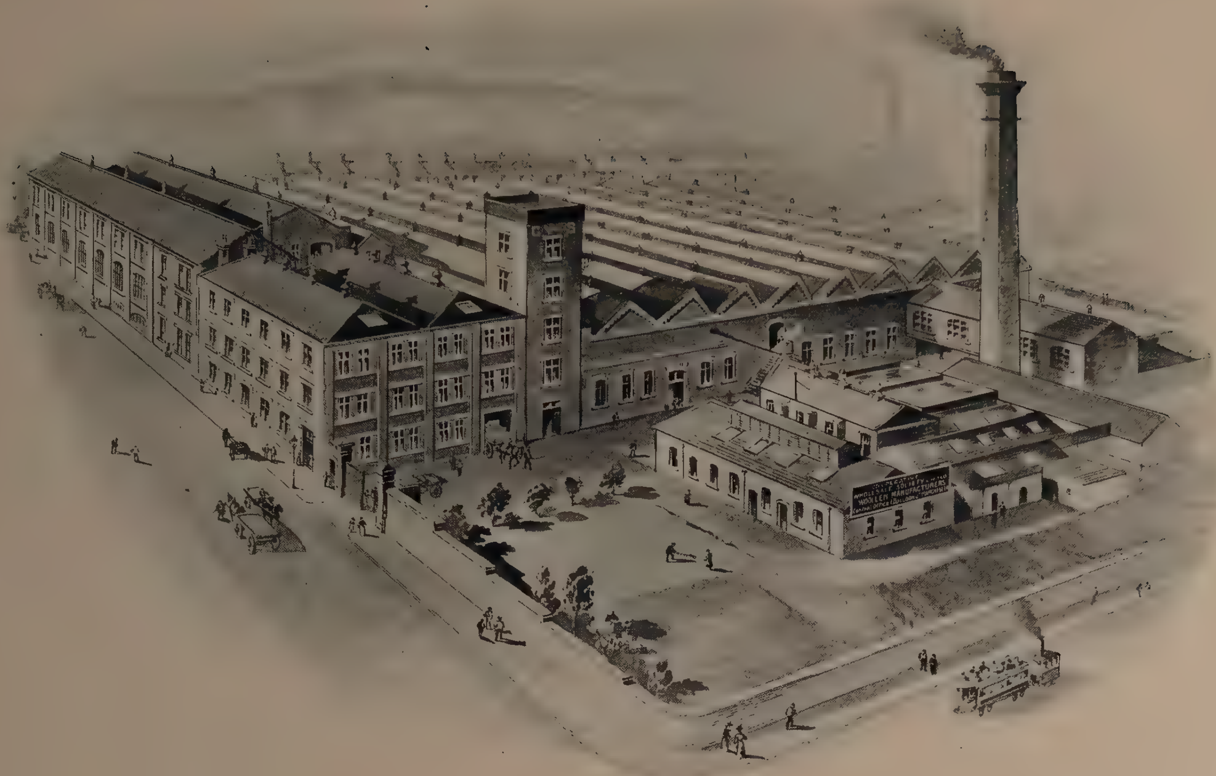
ORIGINALLY it was intended to build the Newcastle District soap works on a larger stretch of ground at Pelaw, but eventually it became necessary to fall back upon the Dunston site. At Dunston, however, considerably less than an acre of land was available. The river, a road, and a railway, the C.W.S.'s own flour mill, and a ferry pier formed on all sides irremovable boundaries; but, in the end, a works has resulted which is extremely compact, and yet is light and roomy and pleasing within and without.

The basement of the works—a kind of modern crypt under the frame-room—is level with the wharf. On the latter is an electric crane for hoisting out barrels of tallow or other materials coming by water. Liquids, such as tallow, after being melted in the basement, or the caustic solution, are pumped up from below to the pan-room (on the highest floor of the works), to which solid materials are taken by lifts. From there the materials descend in the course of manufacture to the ground floor, level with the trucks that run on a railway siding into the loading-way. It will be seen from this that neither time, space, nor power is wasted.

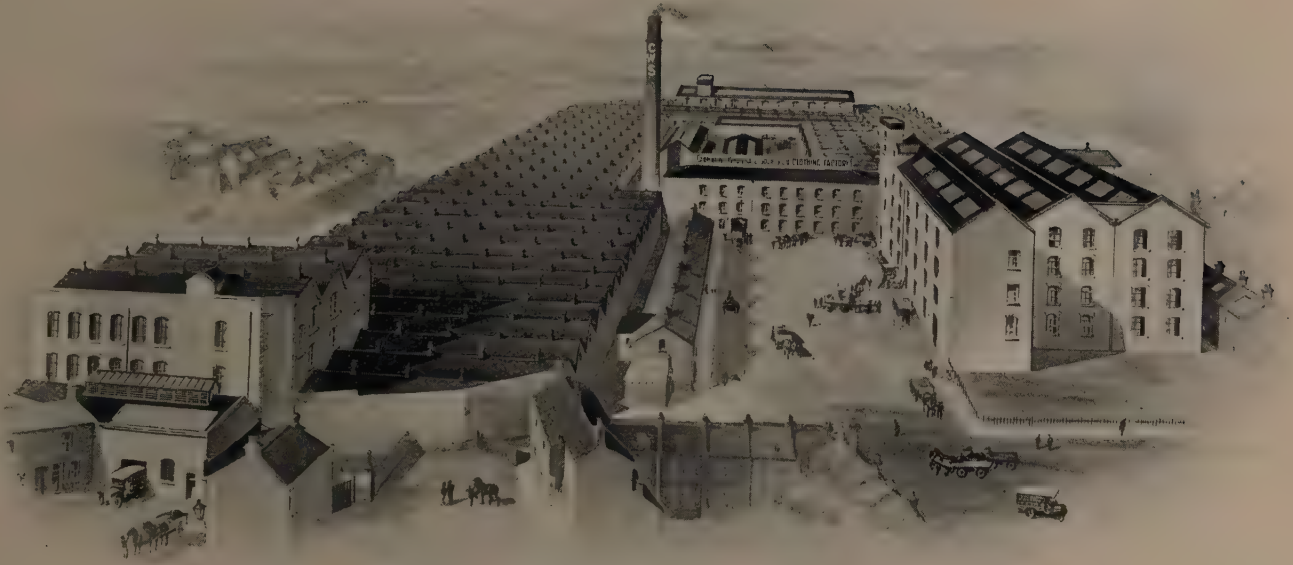
Woollen Mills, Batley.

THE original mill was started in 1874 as a workers' Productive Society, which after a period of prosperity succumbed through bad trade, and in 1886 the concern was taken over by the C.W.S. Standing in the mill yard, the original stone building can be seen almost embedded in the brick, for considerable extensions have been made to meet the increase of trade; the new portions, with their ample provisions for light and air, contrasting strongly with the antiquated ideas of forty years back.

A constant effort is made to keep abreast of the changes of fashion, and to that end designers are continually engaged in producing new combinations and variations of pattern and colour.



Batley Woollen Cloth Factory.



Leeds Clothing Factory.

Clothing Factory, Leeds.

LEEDS is the natural centre of the ready-made clothing trade, and in 1890 the C.W.S. transferred this branch of industry from Batley Mill to the factory known as the Mint, at Holbeck.

Originally intended for ready-mades only, a considerable amount of bespoke work is now turned out.

During the past few years very many alterations and extensions have been made, and the work (still in progress) when completed will make the factory one of the most up-to-date of its kind.

On the left foreground is the receiving-room, where large quantities of cloth arrive, and is stored in the three-storeyed warehouse here shown. In the cutting-room adjoining a staff of 60 men and youths are continually employed. Immediately behind there is a spacious room wherein are situated 600 electrically-driven sewing machines. From 600 to 700 females are employed, and in the busy season this number is considerably augmented. The next room is occupied by the finishers, and many ingenious machines are here found.

On the extreme background (right) is the pressing-room, where about 40 men are occupied, and adjoining is the room where the final process—that of " passing "—takes place before the garments are taken into the despatch-room. The lower floor of this warehouse is used exclusively for direct orders to North country Societies.

Thus we have an entirely modern factory, where the whole operations, from cloth to finished garment, are carried out on the one level.

These works, when extensions are completed, will provide accommodation for 2,000 employés, almost double the number of the present staff. A fine dining-room is in course of erection, which will also be used by employés for social and recreative purposes.

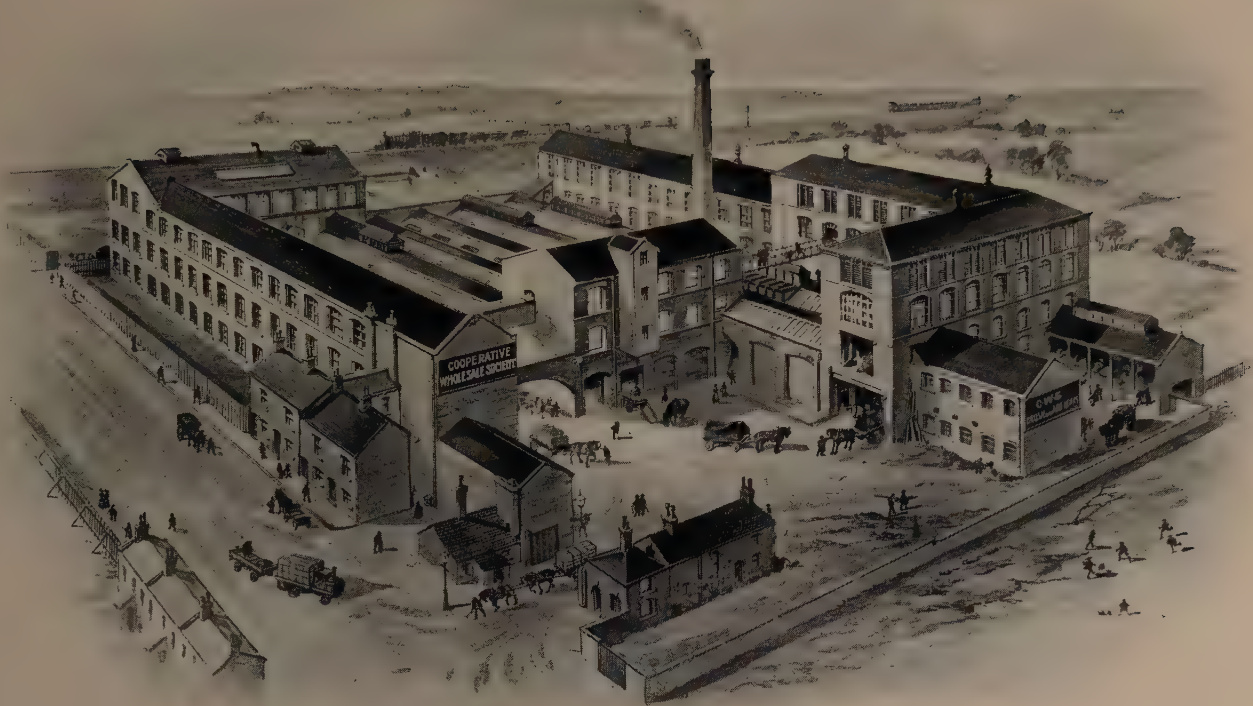
Leeds Brush and Mat Works.

THE C.W.S. first began to make brushes in connection with the Furnishing Department at the London Branch. In 1904 the industry, for various reasons, was removed to Leeds and reorganised. About the same time the Co-operative Brush Society in Huddersfield was taken over, and later was incorporated with the Leeds factory. First situated at the Mint, Holbeck, the works were afterwards removed to Hunslet, on the south side of the city, where there is plenty of room for expansion. Fostered under careful management, the factory has made rapid headway, and it now claims to be the most up to date of its kind in the country.

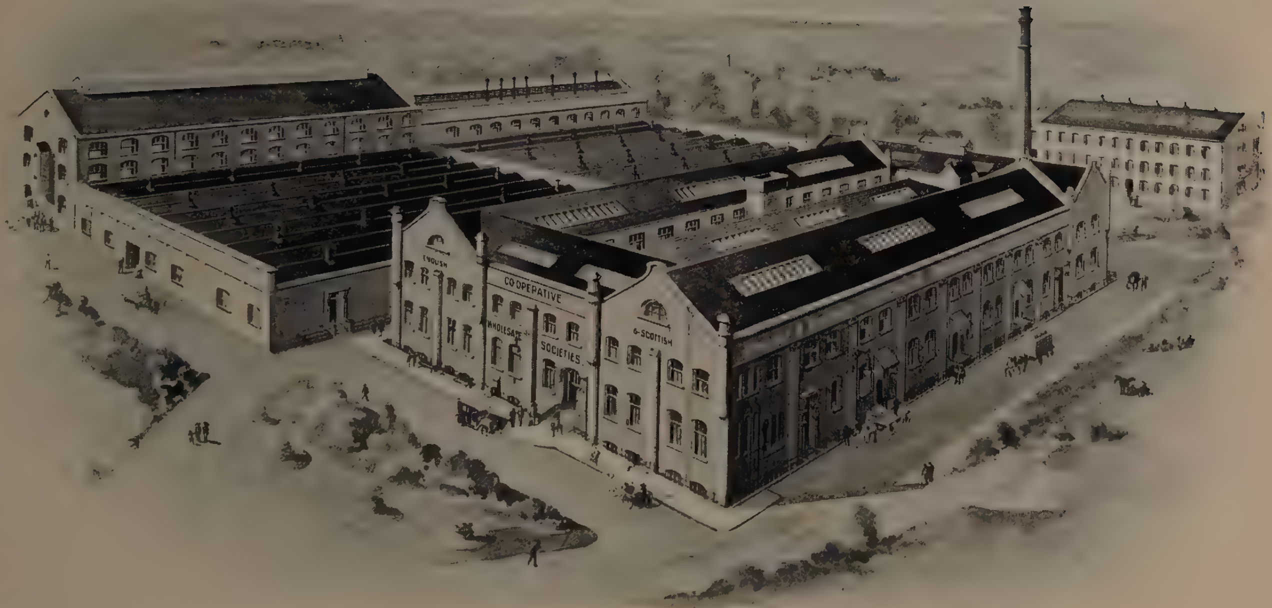
The housewife's brush, though not an aid to the highest artistic expression, is a homely and useful article, and all the quarters of the globe are under contribution to the manufacturers of the various kinds. Beech is the chief wood, but chestnut, lime, alder, sycamore, and Swedish silver birch are also used. Bristle, in addition to the home supply, comes to us from France, Germany, Poland, Roumania, Russia, Siberia, and China; bass is produced chiefly in Brazil and Africa, and bassine in Ceylon. Besides these two materials other fibres are used—Mexican whisk, French whisk, Italian sedge, and cocoanut fibre. Both by hand and machine these materials are manipulated until they assume the various forms of bass brooms, banisters, shoe, blacklead, and other brush shapes.

Mats are also made here. Woven of cocoanut fibre or yarn, the manufacture has hitherto been done by hand, but after eighteen months' experimenting a practical loom has been installed which will enable the factory the better to compete with the Belgian gaol-made article. Whilst having the virtual monopoly of this contrivance, it is necessary to remember that the aims and results of collective ownership are altogether different to those of individual proprietorship.

Notwithstanding Continental competition, made severe by means of cheap labour, the 210 employés are paid union wages—indeed, the women machine workers are remunerated at higher rates than are paid in the outside trade.



Leeds Brush and Mat Works.



Luton Cocoa and Chocolate Works.

Luton Cocoa and Chocolate Works.

IN September, 1902, this new industry was established in Luton by the opening of a factory by the Joint Committee of the English and Scottish Wholesale Societies. The manufacture of cocoa and chocolate, however, had been carried on by the two Societies in connection with the Tea Department at Leman Street, London, since November, 1887. Thus at the time it was taken from Whitechapel into the country the business was in its fifteenth year. The reasons of removal will be easily understood. On one hand, in London, a congested district with high rates and high values generally; on the other, at the edge of Luton, open country, a dry, chalk subsoil, and economies all round. Hence the present factory at Luton.

The building stands nearly 400 feet above the sea level, and commands a view of the greater part of the town and the Chiltern Hills beyond. It is of two storeys, with a basement cut in the chalk. At the back runs the Great Northern branch line from the main line at Hatfield to Dunstable.

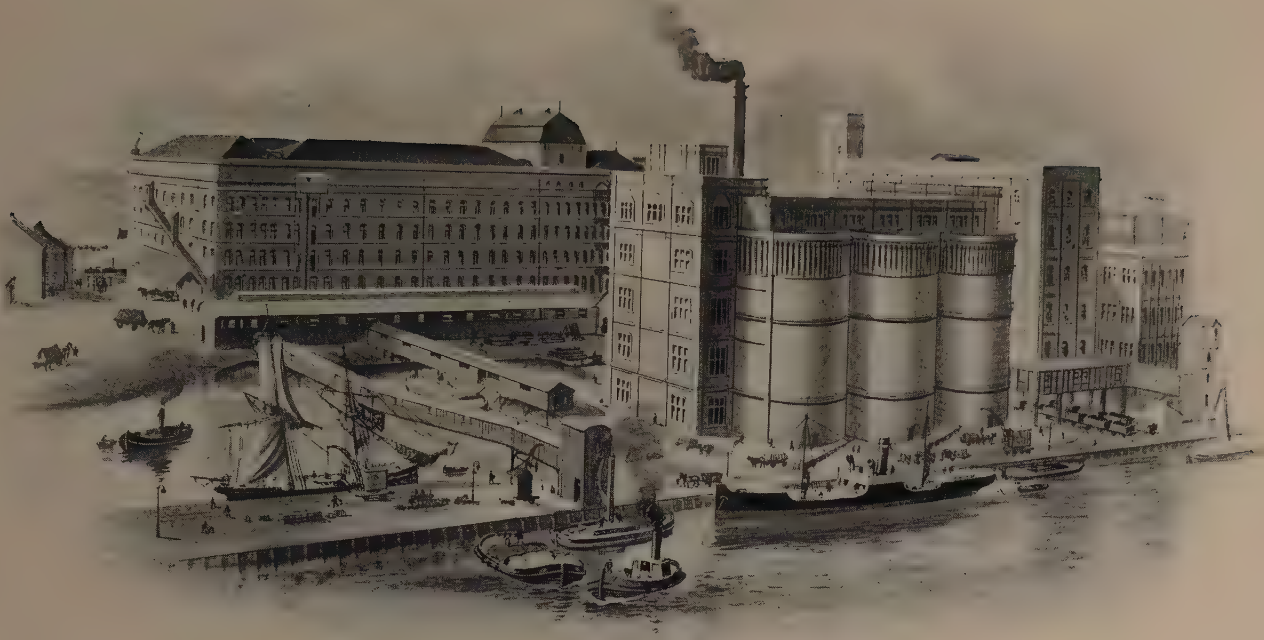
Here one finds all the essentials for a pure food product in a light, spacious factory, equipped with the best machinery for making a range of cocoas equal to any other make, British or foreign.

All the girls, and there are a great number, are attired in scrupulously clean dresses and caps provided by the C.W.S. Considerable extensions have been made, but there is still room for additional buildings when the loyalty of Co operators to their own cocoas shall warrant their erection.

Flour Mills, Dunston.

THE question of flour milling by the C.W.S. was first discussed in 1883, as the quantity of flour consumed in the Newcastle district was then held to justify such a venture. Finally, it was decided in 1886 to proceed, and the site purchased at Dunston-on-Tyne. Although many obstacles hindered the progress of the work, it went steadily forward, and on April 18th, 1891, the mills were opened.

The building containing the flour milling machinery is situate in the background of the view, and the new circular grain silos are close to the river front, while to the immediate right is to be seen the building containing the wheat cleaning, &c., machinery. The mills are divided into three distinct plants, giving a total milling capacity of about 75 sacks of flour per hour. The circular grain silos have a storage capacity of 15,000 tons of wheat, and vessels come direct alongside the premises where the wheat is discharged by means of powerful ship-elevators. Along the side of the premises opposite to the river is the railway siding with three sets of railway lines, giving facilities for loading a train consisting of 35 wagons. The whole of the machinery is driven by electric power.



Dunston-on-Tyne Flour Mill.

Silvertown (London) Flour Mill.

Flour Mill, Silvertown.

"SILVERTOWN" is a suggestive name, but it must be confessed that, unless it is the broad Thames by moonlight, or coin of the realm in the hands of its workers, there is in the place no hint of silver. History is equally barren. At no idyllic period had this Thames-side stretch any special connection with the lustrous metal. As a prosaic matter of fact the name was formed in recent times by the simple addition of "town" to the patronymic of the founder of a huge firm of telegraph cable and rubber manufacturers. Beyond the Isle of Dogs, between the river and the Victoria and Albert Docks, there is a railway-traversed, factory-lined strip of shore, and that is Silvertown. If there exists anywhere a citadel of private enterprise it is here. Yet, with the C.W.S. Flour Mill, Grocery Productive Factory, and new Soap Works, there is now to be found on this river bank a Co-operative settlement.

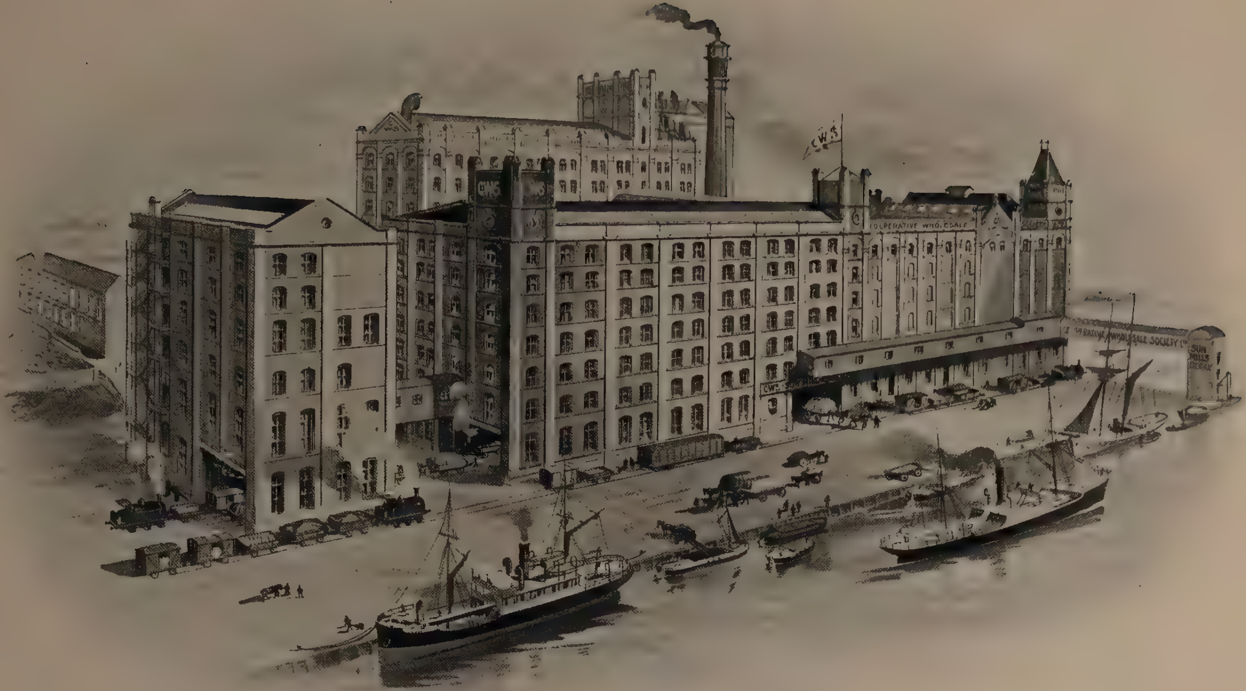
When the demand arose for a Flour Mill in the South it was this position, full on the Thames, with railway and road in the rear, that induced the C.W.S. Committee to purchase five acres of freehold land at Silvertown. If we remember how many of the large Societies in the South of England are in towns situated on tidal waters, we shall see that, apart from the facilities for receiving sea-borne wheat, the water communication has for the Silvertown Mill an especial value. To build, however, on the light gravel of the river bank was not a simple matter. Sixty five-foot cylinders, in 300 six-foot sections, had to be sunk through the surface drift and filled in with concrete. On this solid foundation the mill was erected by the C.W.S. Building Department, London. The Great Eastern Railway added a siding communicating *viâ* Stratford with the great main lines, and on June 20th, 1900, the mill was formally opened. Six hundred delegates from all parts of the country witnessed the ceremony and afterwards inspected the mill.

At the start the capacity of the machinery was 12 sacks of 280lbs. each per hour. It is now 50 sacks per hour.

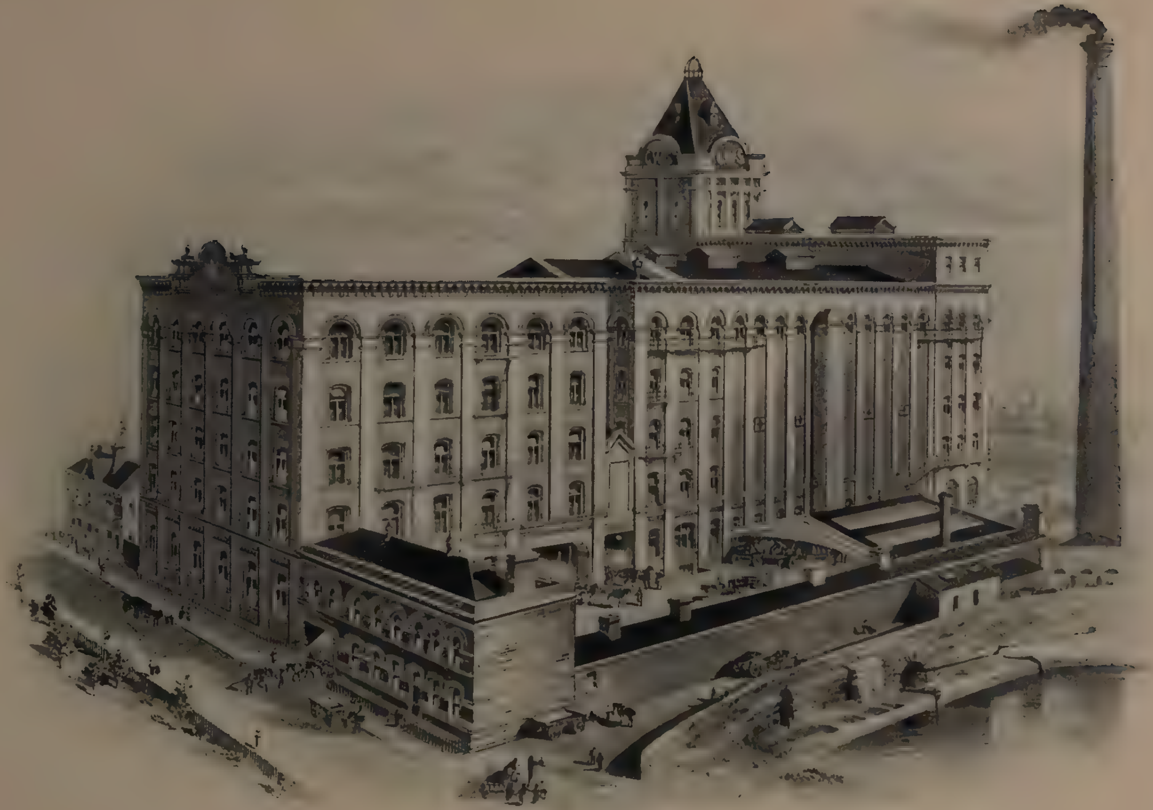
The Silvertown output rose from 1,500 sacks weekly at the start to over 7,000, and to supply the distant and special constituencies of South Wales and the West a new mill became necessary. For this purpose a site was secured at Avonmouth, the port which is being energetically developed by the Corporation of Bristol, and Western Co-operators now have in their midst a mill of which they should be as proud as they already are of the C.W.S. Bristol Depôt.

The Sun Mills, Manchester.

SINCE the C.W.S. Directors secured the Sun Flour Mill in 1906 the trade in flour has shown a most remarkable development. At the commencement the output was at the rate of 40 sacks of 280lbs. each, or 5 tons of flour, per hour. It was soon seen that an increased plant was necessary, and accordingly steps were taken to increase the capacity to 70 sacks of 280lbs. each, or 8¾ tons per hour, at which rate the mill has been running for the last three years. This, however, does not by any means supply the demand, which for the last twelve or eighteen months has kept regularly increasing. The Directors of the C.W.S. have, therefore, bought a large plot of land with buildings (adjoining the present mill). New and up-to-date flour mills will be built, and also large granaries, which, with the present silos, will increase the total storage capacity to 20,000 tons of grain. Instead of taking the wheat from barges, a new ship elevator and accommodation on the wharf for berthing of ocean-going ships will be provided. This will enable the ships to come direct to the C.W.S. elevator, and to be discharged from thence into the mill. At the same time, every possible improvement which can be made in the way of quick, efficient, and economical handling of grain and outloading of flour, &c., will be adopted, so that these mills must necessarily be in a position to supply flour to the various Societies at the best possible terms.


C.W.S.
CO-OPERATIVE WHOLESALE
C.W.S.
SUN MILLS

Sun Flour and Provender Mills, Trafford Wharf.



Star Flour Mill, Oldham.

The Star Mill, Oldham.

THE Star Mill at Oldham, which was founded in 1868, was started by the two great Societies in the town to supply their own needs and those of a few neighbouring Societies. The Joint Committee that drew up the rules met on the banks of the Sheepwashes Brook to sign them, and, having no table at hand, used the broad back of one John Hilditch in the emergency.

Up to 1883 the flour was made by the old-fashioned millstones, but a roller plant was then put in, and has since been remodelled on several occasions to keep it abreast of the times. Stones are still used in the mill to grind barley, beans, peas, &c., and also to make a special quality of wholemeal flour which is highly recommended. It is ground direct from the wheat, and is in no way interfered with except that the large bran is sifted out. Other items in the general plant are a "three-high" maize mill for producing Indian meal, and rollers for crushing oats, maize, &c.

In 1889, just when half the mill had been remodelled and refitted with machinery, and work was about to start on the other half, a disastrous fire occurred, which totally destroyed both the mill and warehouse.

Although the mill was fully insured, owing to the stocks of flour being higher than the average there was a loss from the fire of £3,500. The present buildings were erected in 1890, and the new mill was entirely fitted by the well-known firm of milling engineers, Messrs. Robinson (of Rochdale). The plant has had improvements added as they came out during the last eighteen years, and has been kept in a highly efficient state. The capacity of the mill is 32 sacks of 280lbs. each per hour.

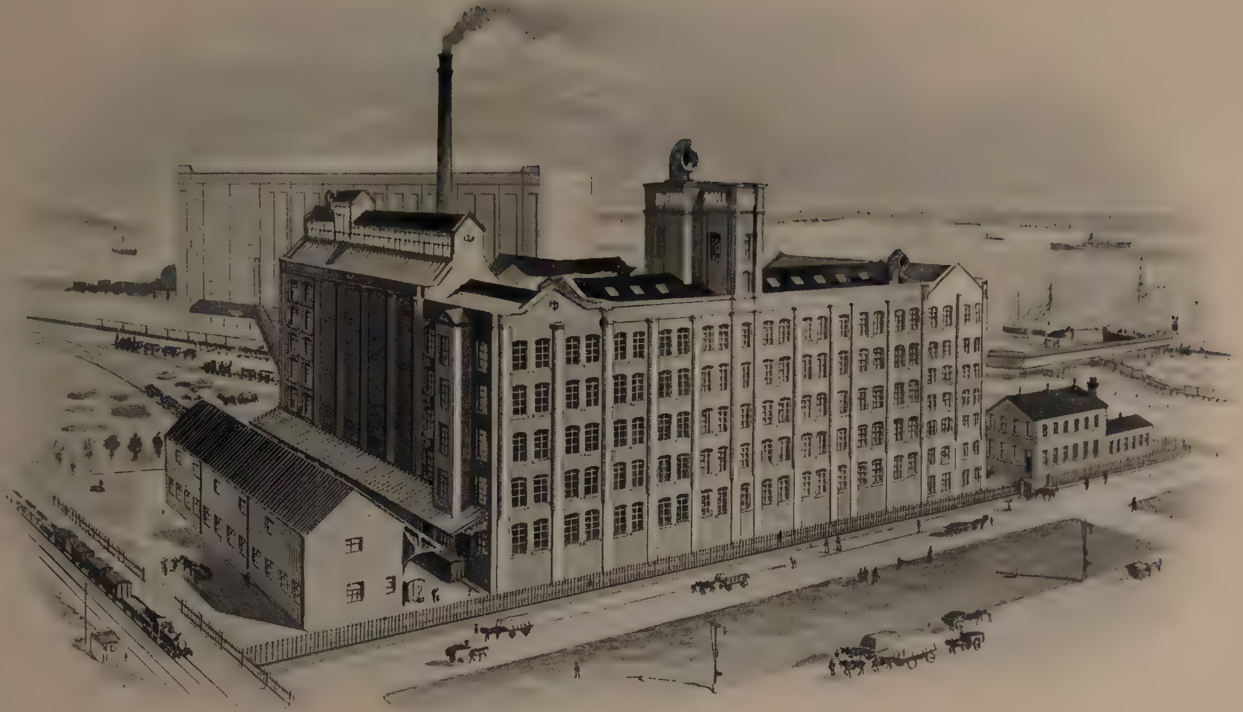
The wheat is conveyed to the mill by wagons from the railway yard just across the road, and also direct from the Manchester Ship Canal Docks by motor lurries, and the flour and other products are removed by the Societies' own carts or motors, or by the mill lurries and motors to the railway goods yard. Although not enjoying the quite exceptional advantages of the Sun Mill, where we have road, rail, and water at the door, the Star Mill has the best facilities of any inland mill we are aware of. Furthermore, as the best customers the mill possesses are the two great distributive Societies that first started it and held the controlling interest in it until the C.W.S. took it over in 1906, the apparent disadvantage of the position practically vanishes.

Flour and Provender Mills, Avonmouth.

ALTHOUGH these mills were only opened on April 27th, 1910, during the first year extensions were found necessary. The flour mill has been running to its full capacity from the commencement, and a new two-storey grain shed has been built in order to cope with the ever-increasing provender trade. In the near future, further silo accommodation will have to be provided, in order that the Society may hold larger supplies of wheat on its own premises.

Avonmouth Mill has won a great reputation for the quality of its flour, which has given general satisfaction to the Societies in the Western and South Wales districts.

It is gratifying that the Societies have shown their appreciation by keeping the mill running to its utmost capacity, and no doubt they will support the C.W.S. Committee when further extensions are proposed.



Avonmouth (Bristol) Flour Mill.

Silvertown (London) Productive Factory.

Productive Factory, Silvertown.

A VISITOR approaching these premises from the station will observe before him the great flour mill fronting the river; to the right the new soap works; to the left, and close at hand, the confectionery and sundries works, a big, square, unpretentious pile, suggestive of work rather than show. The space shut in by the three blocks is largely devoted to C.W.S. siding accommodation, where a handsome Co-operative engine is busy all the day.

The Silvertown Grocery Productive Works, like most C.W.S. factories, has grown rapidly from small beginnings. Established in 1904, and opening out fresh departments from time to time, the need for extension was met by the commodious building which has recently been added to the original pile, partly on the site of the old boiler-house and engine-room which had been discarded in favour of electrical power from West Ham.

The manufacture of confectionery of all kinds is carried on here. Boiled sugars, gums, fondants, and innumerable varieties in shape, colour, and flavour are turned out in ever-growing quantities. Other departments are occupied with the packing, in convenient sizes, of all kinds of groceries, such as Cremo oats, baking powder, spice, &c., &c.

One of the branches of Silvertown trade which has received special and increasing attention during recent years is the seed department, which is in the hands of a thoroughly qualified expert, and provides reliable seeds of vegetables and flowers, to the general satisfaction of purchasers.

The Broughton Factories.

THE manufacturers of furniture with sound material and well-paid trade union labour and in decent factories have to compete with goods made under wretched conditions, with sweated labour, and unfortunately it is not always easy to persuade a customer that cheapness must entail hardship. Undeterred by the vicissitudes of the trade, the C.W.S. has gone steadily forward in its policy of producing goods combining quality with fair treatment of workers, and by dint of much perseverance the Cabinet Factory, commenced in 1893, continues to make headway.

In 1892 clothing was made in an unpretentious workroom in the vicinity of Balloon Street, but in 1897 this was transferred to the long, high building seen at the back. Here, in light and lofty workrooms, 550 to 650 workers are fully employed, with the exception of slight seasonal slackness. Amidst all the difficulties surrounding this trade the factory is making steady progress.

The Mantle Department was, in 1896, commenced in a corner of the Shirt Factory, but after various changes was moved to the structure shown in the front bearing the Society's name. The loyalty of our lady members has increased to such an extent, however, that further additions and extensions made it 2½ times its former size. Beginning operations with six employés, these now number 220, and their labours are chiefly confined to the bespoke trade.

The rectangular building shown in the right foreground is devoted to the making of shirts, and was occupied in 1896, but there have been many considerable extensions in the last ten years, including the addition of another storey. Enjoying the 48-hour week, and paid piecework wages at a higher rate than is paid by outside firms, and without stoppages for needles, thread, &c., 600 workers are kept busily employed in meeting the demands of organised consumers. These remarks also apply to the Underclothing Factory, which occupies a new building in the vicinity. At present 120 workers are employed.

The motor garage is seen on the extreme left. The Traffic Department began the delivery of goods to Societies three years ago, and are specialising in the quick delivery of perishable goods and the direct conveyance of fragile goods to save handling and vibration.

The timber stores and joiners' shop, and stonemasons' yard in connection with the Building Department, as well as the laundry, are also located at Broughton.

The dining-rooms are spacious and airy; accommodation is found for 800. During the winter social functions are frequently held for the promotion of good fellowship amongst the employés.

Broughton (Manchester) Cabinet, Tailoring, Mantle, Shirt, Underclothing, &c., Factories.

CO-OPERATIVE WHOLESALE SOCIETY LIMITED CORSET FACTORY

Desborough Corset Factory.

Desborough Corset Factory.

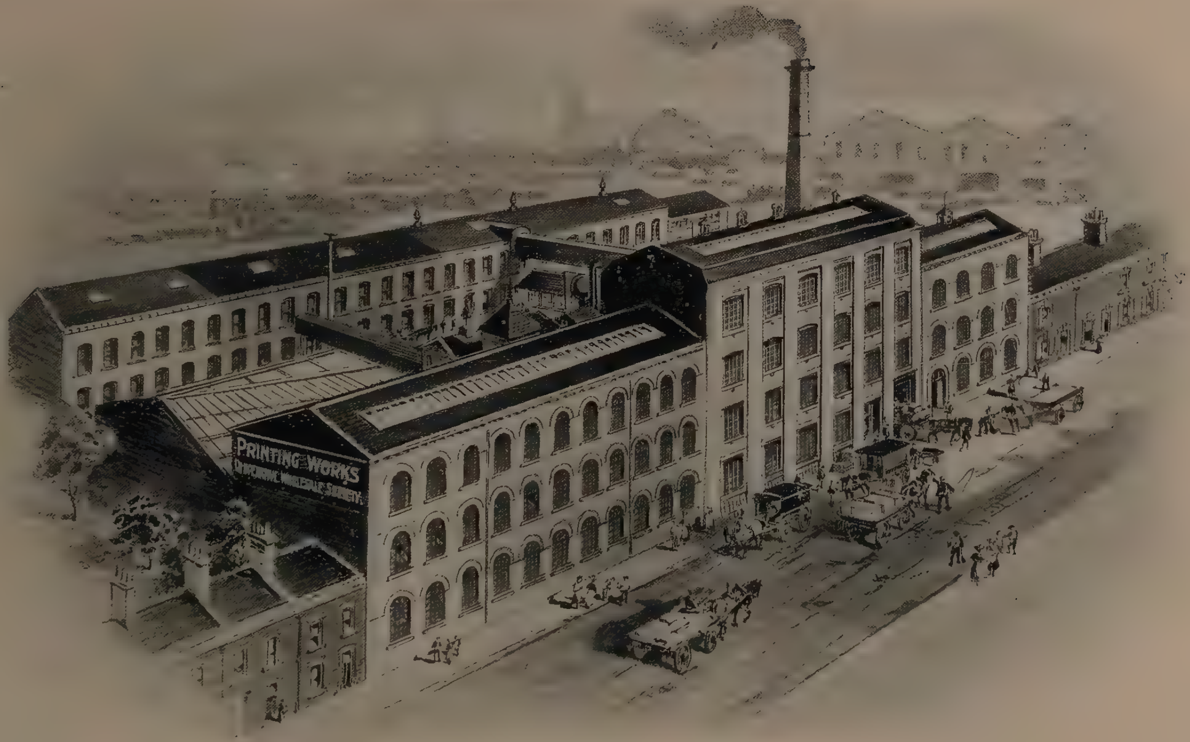
THE Corset Factory was originally a member of the Broughton group, and it began operations on October 20th, 1898. A few years sufficed to prove that at some time in the future larger premises would be required, and the attention of the Wholesale Committee was drawn to Desborough. The Northamptonshire township had a claim to be considered as a corset-making centre, and it also made a strong Co-operative appeal. The distributive Co-operative Society at Desborough, besides enrolling the greater number of the inhabitants, had attained a unique position. With the help of a loan secured from the C.W.S. it had purchased (in 1898) a freehold estate of over 400 acres, carrying with it the local Manor House. Under 80 acres of this land a bed of iron ore, sufficiently valuable to recoup the society for the whole first cost, was afterwards found. The Desborough Co-operators decided to work this themselves; and, under the circumstances, to find employment for the girls and women of the village, they were ready to offer the C.W.S. special terms. At the Quarterly Meetings in December, 1904, the Wholesale Committee obtained approval for a purchase of 7,556 square yards of building land, fronting on the Rothwell Road, Desborough; 500 square yards adjoining were afterwards bought. Meanwhile the existing Desborough Corset Manufacturing Society was taken over, and finally on July 3rd, 1905, the whole of the business was transferred to the fine new factory which by that time had been erected on the Rothwell Road site.

Longsight Printing Works.

WHEN the annual sales of the C.W.S. approached £10,000,000 the question presented itself whether the demand for printing, books, and stationery consequent upon such a huge business could not be met by the Society itself. The question received an affirmative answer, and in 1895 work was begun in a small way in a warehouse that stood upon part of the site now covered by the Bank. The venture proved successful in so many ways that it was realised that the available accommodation would speedily prove inadequate. Building operations were then begun on a plot of land at Longsight, already owned by the C.W.S., and close to the tram route. The new works were ready in 1898, and the 100 employés then engaged had ample space for the performance of their duties. Now, in 1912, the staff exceeds 1,000, a fact that testifies eloquently to the progress of the works. In 1902 an extension to the works was made, and in 1906 another wing of five storeys was opened.

The whole of the allied trades connected with the printing business are engaged in these works, and thus the diversity of work carried on is too great to specify in detail. Besides the production of account books for the C.W.S. and its constituent Societies, and balance sheets, the works have dealt with many jubilee histories for a large number of Societies, in quantities ranging from 30,000 books of 700 pages each to small orders of one or two thousand. Here also is produced the "Wheatsheaf," a monthly journal published for about 500 Societies, who contribute pages of local interest to their special editions. A total circulation of 460,000 monthly has now been reached. A fine range of lithographic machinery is always busy with box labels, &c., and towards Christmas with many thousands of almanacs. Box-making is also an important feature of the works, as the extent and variety of the C.W.S. industries call for an incessant supply of boxes literally by millions.

Longsight (Manchester) Printing Works.



Leicester Printing Works.

Leicester Printing Works.

THESE premises were originally occupied as the hosiery factory, but when the new factory at Huthwaite was completed and the business transferred it was decided to utilise the building as an auxiliary printing works. To this end certain necessary alterations were made and modern machinery installed, and a start was made in March, 1909. The works can now execute orders for all kinds of printing, bookbinding, ruling, and boxmaking. Already in the last-named industry over 50,000 boxes are turned out weekly for our own boot works.

Hartlepool Lard Refinery, &c.

THESE modern premises (which are situated at the corner of Oxford and Baltic Streets, the main entrance being from Oxford Street) were specially erected for the process of lard refining, and are equipped with the most up-to-date appliances for this business, capable of a weekly output of 100 tons. They are fitted throughout with electric lights, motors, &c., and among other advantages there are cold storage chambers in which all refined lard is warehoused. The refinery is within easy access of the docks, there being a continuous line of railway up to the works, running into a large covered shed at the back of the premises, so that goods can be both despatched from and received at the works in trucks, all loading and discharging being done under cover.

Hartlepool Lard Refinery, &c.

Littleborough Flannel Factory.

Flannel Factory, Littleborough.

THE manufacture of flannel in Lancashire dates back to the reign of Edward III., when certain Flemish weavers, exiled by troubles at home, settled down in the wild and lofty moorland between Lancashire and Yorkshire. From them in part were descended the famous hand-loom flannel weavers of Rochdale who began the Co-operative movement.

In 1872 Co-operators in the neighbourhood formed the Lancashire and Yorkshire Productive Society, and began to make flannel at Hare Hill Mill. The venture, however, was not a success, and in 1878 it went into voluntary liquidation. In 1898 the business was purchased by the C.W.S., and has since taken its place as a profit-earning department.

Tobacco Factory, Manchester.

FOR many years the demand for tobacco had been steadily growing, and about 1896 the Directors of the C.W.S. felt that the time was opportune for embarking on the manufacture of the fragrant weed. A factory was bought in Sharp Street, a few minutes' walk from Balloon Street, and a start was made in 1898. Instant success attended the enterprise, and within four years a trade of £300,000 per annum was reached. Alterations and additions proceeded rapidly, until the buildings now cover the ground to the extent shown in the illustration, the total floor space being well over 10,000 square yards. As an indication of the strenuous efforts made to meet the varied tastes of the consumers, it may be mentioned that the factory turns out 480 separate kinds of roll, flake, mixture, shag, honeydew, cigars, and cigarettes. The annual production amounts to 1,450 tons tobacco, 2,750,000 cigars, and 26,000,000 cigarettes.

Manchester Tobacco Factory.

Hucknall Huthwaite Hosiery Factory.

Hosiery Factory, Huthwaite.

THE connection of the C.W.S. with hosiery began in 1903, when the Leicester Hosiery Factory, which had previously been run as a copartnership works, was taken over as a going concern. For about five years operations were carried on in the old building, but in 1908 the business was transferred to a new and commodious factory designed and erected by the C.W.S. at Hucknall Huthwaite, fourteen miles from Nottingham.

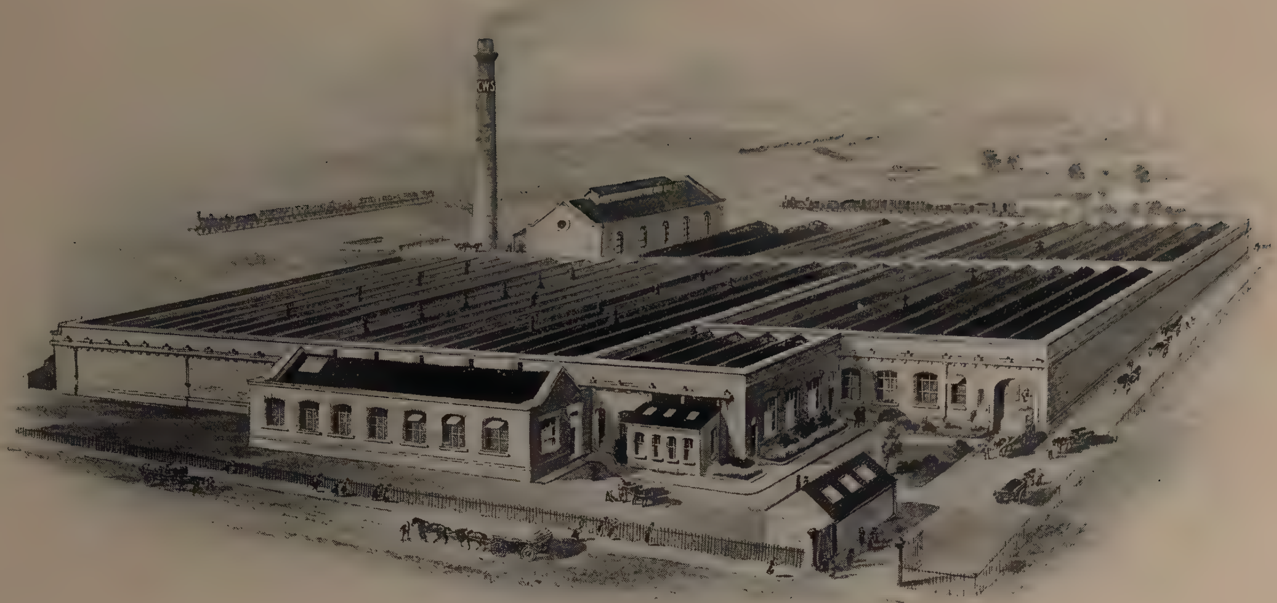
The building, which lies just behind the main road from Sutton to Huthwaite, is of two storeys without a basement. It takes the shape of an L, with the engine-house and other incidental buildings grouped in an angle. From one extreme of the L to the other it is one lofty hall, lit from roof and sides.

The factory produces all kinds of hosiery, such as stockings suitable for all varieties of extremities; socks also, and underclothing, cardigans, &c.

All that modern machinery can do, guided by expert management, is brought to bear upon the work, with the result that the C.W.S. hosiery is second to none.

Weaving Shed, Bury.

THIS factory, opened in February, 1905, is situated at Springs, Bury, about ten miles from Manchester, and, being directly connected with the Lancashire and Yorkshire Railway, is conveniently placed with regard to traffic facilities. As may be seen from the illustration, ample provision is made for a full volume of light, and the floor space gives ample room for each branch of the work. There are about 900 looms at work making domestics, Wigans, sheetings, &c. The material woven here is dyed and finished elsewhere, these operations being distinct and separate trades. The bulk of it reappears as lining or pocketing, the " Sataline " fabric being in considerable favour amongst the Societies.



Bury Weaving Shed.

Radcliffe Weaving Shed.

Radcliffe Weaving Shed.

THIS is the latest C.W.S. development on the productive side. The site for the Shed has been admirably chosen just on the borders between Radcliffe and Bury (Lancashire). Only coloured goods will be woven, principally shirtings, and the other mills required for the various finishing processes are close at hand. The building is worthy of the C.W.S. Distinctive features are individual electric drive for each loom and machine, the current being supplied by the Bury Corporation. There will be no humidifiers, so the health of the employés stands to gain. All conditioning will, therefore, be done to the yarn, and for this purpose there is a good cellar. Automatic looms are being used, which should mean better and more reliable cloth. There is accommodation for five hundred, and these are being put in as fast as the makers can supply them. Production as yet has necessarily been on a very small scale, but the goods have given every satisfaction, and already "repeat" orders come to hand. With the foundations of success so securely laid, firm hopes for the future may be entertained.

Keighley Ironworks.

THE inception of these works was due to the local Co-operators, who in 1885 had under consideration a proposition to enter into a local industry. Eventually a Society was formed and registered, premises taken, and work commenced.

In 1907 negotiations were promoted with a view to the acquirement of the Society by the C.W.S., and in 1908 the transfer was an accomplished fact.

In 1909 the foundry was extended and more commodious buildings erected for the machine department, and altogether the buildings are very substantial and well adapted to the demands of the work. The works are thoroughly equipped with machinery for economical production, and for both driving and lighting electricity is the motive power.

As regards conditions of labour and wages paid, there is no hesitation in declaring them to be in harmony with the aims and desires of Co-operators.

The principal articles of manufacture are washing machines and wringers, bedsteads of iron and brass, and wire mattresses.

Keighley Ironworks.

CO-OPERATIVE WHOLESALE SOCIETY LTD.

Dudley Bucket and Fender Works.

Dudley Bucket and Fender Works.

THESE works were established in 1888 as an independent Productive Society, and after twenty years of steady progress the works were taken over by the C.W.S. at the same time as the Keighley Ironworks.

The main products of the factory are fenders, fire-irons (curb, brass, and antique), and fire brasses. These are of a great variety in design, as new patterns are constantly in demand. Iron, steel, brass, and copper are all brought into requisition, singly or in combination, to produce attractive articles of furniture. The less ornamental but often more useful bucket is also made in large quantities and many sizes. Galvanised goods, such as buckets, baths, waterloos, &c., also constitute a large proportion of the trade.

Birtley Tinplate Works.

THESE are the largest works of the kind in the north of England devoted to the production of tinware, steel, and sheet metal goods of every description.

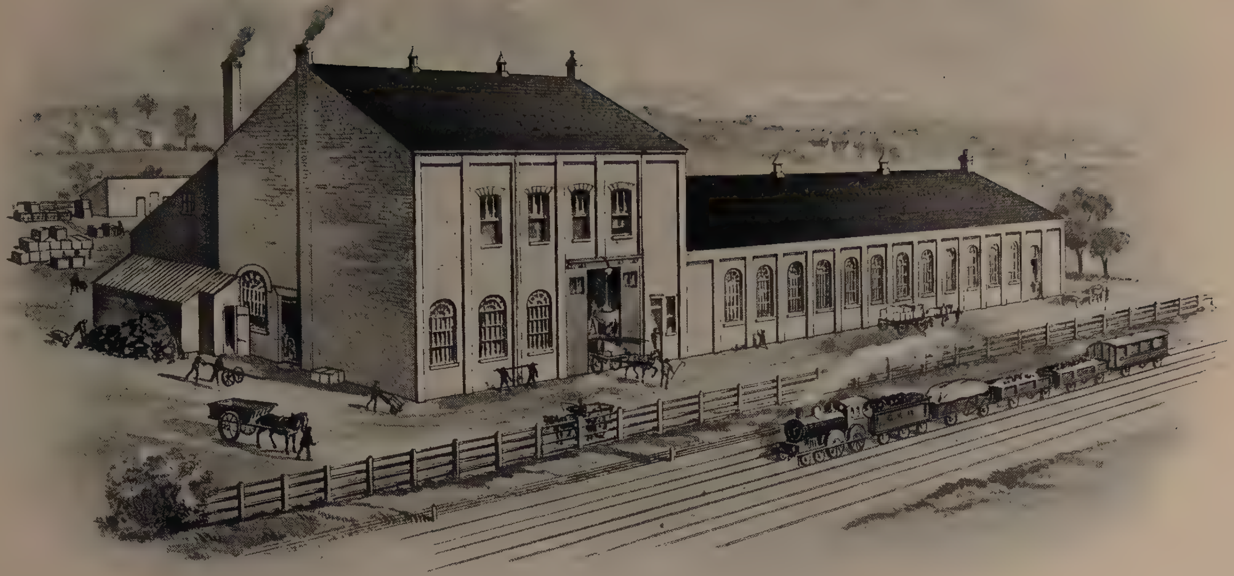
The works are situated in the south-west of Birtley, adjoining the main line of the North-Eastern Railway, six miles south of Newcastle-on-Tyne.

The building is a brick structure, composed of single and two-storey buildings, and, with the various outbuildings, covers close on an acre of land.

The machine and general workshop is fitted up with modern machinery, with power presses for all classes of work, and automatic machinery for the production of sheet metal goods. Domestic tinware is here made in large quantities and of great variety, over 500 various articles being made in this department.

Special flour bins and shoots are made for the storage of all kinds of flour, meal, and grain. In this department are also manufactured the noted steel panel trunks. There are also manufactured ventilators, flour mill spouts and hoppers, &c., to suit the requirements of the various productive departments.

All the machinery is worked by electric motors, and the conditions of labour are all that could be desired.



Birtley Tinplate Works.

Longton (Staffs.) Crockery Depot.

Longton Crockery Depot.

THE pottery trade first engaged the attention of the Wholesale Society in 1886, when the increasing business in this class of goods gave rise to the suggestion to establish a Depôt in the manufacturing district for the purpose of collecting and distributing the articles suitable for Co-operative trade.

The result of thus aggregating the needs of Societies has been very successful, for the business connections and extensive dealing of the C.W.S. with the local manufacturers enables them to supply small orders with much advantage to the retail Society, and large ones on same terms as makers.

At the commencement premises were rented, but growth of trade justified the erection of a building, and in 1889 the new place was occupied. Sufficient land was acquired at the same time to admit of future developments, and from time to time additions have been made.

About 1898 the C.W.S. decided to start a decorating department and build a kiln, so that Societies could have the satisfaction of purchasing an article finished under healthy conditions. Now there are three kilns, and nearly £1,400 per year is paid in wages to this department.

Goods sold from Longton are drawn from sources where the best conditions of labour prevail, and a large quantity are dipped in either low solubility or leadless glaze.

During 1911 we supplied 300,000 articles for Societies' jubilees, fêtes, &c. (including Coronation mugs), and the total turnover at Longton for the first time reached over £100,000.

Fellmongering, Fat, and Bones Department, Pontefract.

THE buildings shown on the opposite page are where the C.W.S. conduct their fellmongering business, and also their fat and bone business. In the foreground is the fellmongering department.

Fellmongering is that process by which wool is separated from the sheep skins. There are several ways of doing this, and that employed by us is by applying to the flesh side of the skin a mixture of lime and sulphide of sodium; the skins are allowed to lie two days with this mixture on them; they are then washed, and the wool after the treatment leaves the skin (or pelt, as it is called in the trade) readily. It has to be pulled off by hand, because on every skin there are several qualities of wool, and this has to be carefully sorted by hand as it is pulled off. The wool is then to be dried, and stored in the large building shown on illustration for sale.

The bone department (which is in the background) extracts grease from bones and then grinds the bones into bone meal, which is sold for manure. The grease is extracted by putting the bones, after being roughly broken, into large tanks; the tanks are then sealed, and by means of a pipe benzine is run into these tanks. The benzine is driven off again by means of steam and recovered for future charges; the bones are then ready for grinding.

All these departments are worked in conjunction with the Hide and Skin Department.

Pontefract Fellmongering Works.

Paint and Colour Works, Rochdale.

Paint and Colour Works, Rochdale.

THESE premises were originally occupied as a flour mill, but after the mill was taken over by the C.W.S. the business was transferred to the Sun Mill, Manchester, and the Star Mill, Oldham.

The trade in paints, varnishes, and colours had reached a point which justified the Society in manufacturing, and the buildings have undergone extensive alterations to adapt them to this special work.

Everything has been done in the way of management, equipment, and materials to ensure the supply of goods that shall give entire satisfaction.

Esbjerg Butter Depot.

THE land is freehold, and covers a total area of 1,889 square yards. Situated in a sixteen years old garden stands the house occupied by the manager, adjacent to cool butter cellars of about 100 square yards.

In conjunction with these cellars, on the right side of the yard is the principal butter warehouse—one large room of about 235 square yards, fitted with refrigerating arrangements and facilities for handling the butter properly; through these cellars about 2,400 casks of Danish butter pass weekly.

Opposite to the cellars stands the office building, containing three nice, light, and spacious office rooms, in which the clerks are employed.

Well paved and otherwise kept in good order, and with flowers and trees espaliered along the railings and the whitewashed walls, the establishment is an attractive advertisement for the C.W.S. in Denmark.

Esbjerg (Denmark) Depot.

Odense Depot.

Odense Depot.

THIS Depôt for butter, eggs, and bacon commenced business on June 26th, 1898. The newly-erected butter warehouse is built at the harbour on leasehold land belonging to the Odense Town Council, and covers an area of 800 square yards.

A railway siding, connected with the main line, runs along in close proximity to the western side of the building, giving the best facilities for the receiving and despatching of goods by rail. The east side of the building faces the quay, and the berth of the steamers to Great Britain is exactly opposite and only a few yards distant from the warehouse.

The premises in every way satisfy modern requirements, the butter cellars being equipped with refrigerating plant, and the offices with hot-water heating installation, with electric light over the whole building.

The whole arrangement is ideal, and a further testimony to the endeavours of the C.W.S. to supply Co-operators with articles made and distributed under the most perfect conditions.

Herning Bacon Factory.

THIS factory was purchased in 1900, and business commenced immediately after reconstruction and the additions to the buildings were completed.

The front building on the right of the entrance comprises the manager's and clerks' offices. On the left is the weighing-room for live hogs, which leads into the sties. Adjoining the sties is the horse stable. In continuation, we reach the sticking-pen, and, turning to the right, the slaughter-house, in which will be found the scalding-tank, singeing-stove, and destruction-room. In the same building, but on the right, is the sausage-room and smoking-stove, with large shaft, and the lard melting-room.

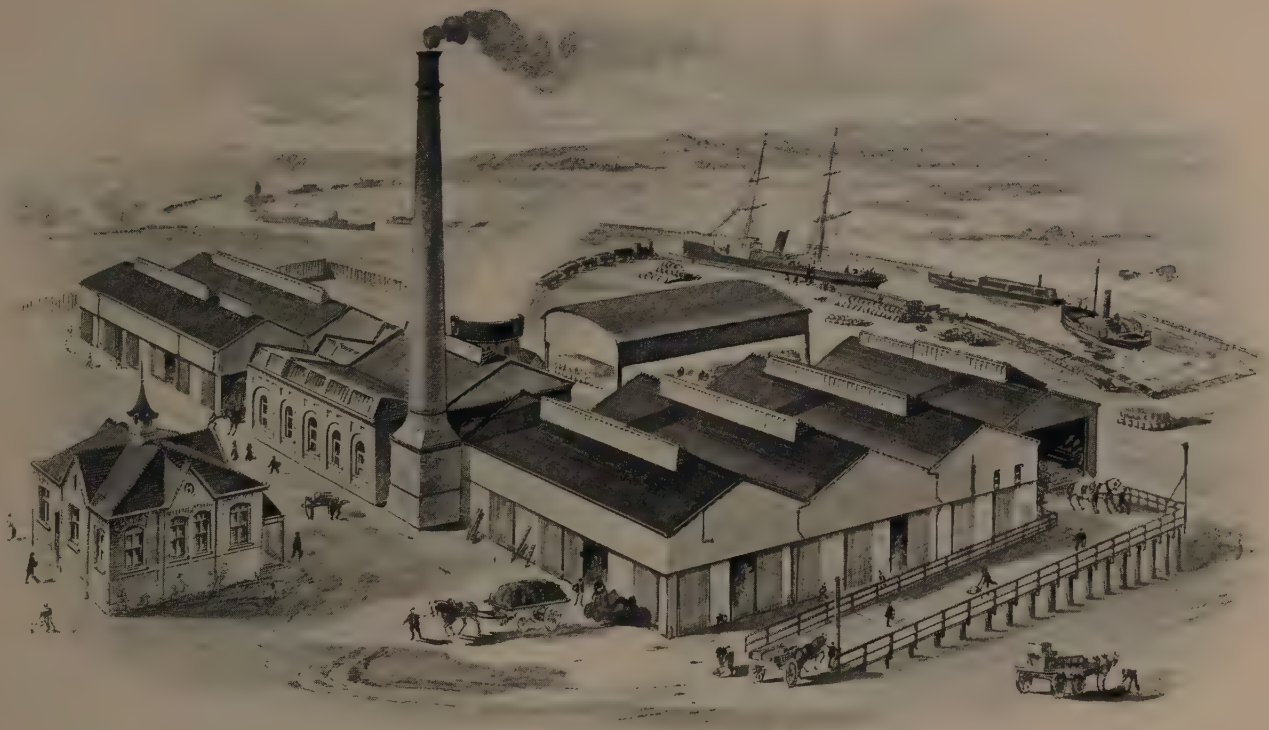
Close behind the slaughtery building on the left is the gut-house, and on the extreme left, with the large shaft, is the engine-room, boiler-house, and refrigerating machinery; the condenser belonging to this can be seen standing on top of the roof.

The large building at the back contains the curing-room, cooling-room, hanging-room, and baling-room.

Parallel with the baling-room will be seen a fence which runs along the passage where the pigs are unloaded from the railway trucks, the railway line running close by this building, with easy access for loading and unloading of goods.

The front buildings face towards the north, and are built of red brick and slate roof; all the other buildings are of red bricks with tarred felt roofs, which are whitewashed during the spring for the summer season.

Herning Bacon Factory.



Sydney Oil and Tallow Works.

Sydney Tallow Works.

THESE works, for the production of tallow and cocoanut oil for use in our various soap works, are erected on a suitable and excellent site in Sydney, the position having been specially selected as being particularly adapted to the receiving of the raw materials and despatch of the manufactured products. They were specially designed and built for those particular manufactures, all the machinery being of the latest and up-to-date description.

Fruit Packing Depot, Denia.

THIS substantially-built warehouse is the C.W.S. Depôt for the packing and exportation of Spanish produce. Denia is situated about seventy miles south of Valencia on the Mediterranean coast, and is the principal port of shipment of Valencia raisins. Co-operators' requirements of the latter commodity having greatly increased in recent years, the old rented property was found inadequate, and it became necessary to make other provision for carrying on the business efficiently. Land was bought in a central position near to rail and quay, and a large handsome building erected, 75 yards by 45 yards. The *nuevo edifico* is looked upon by the natives as doing credit to the town, and without doubt is second to none in that part of Spain.

The interior is light and airy, and, with ample sanitary accommodation on the very best hygienic principles, the C.W.S. is keeping up its reputation for looking after the interest of its workers. No one arriving in Denia can fail to notice the words "Co-operative Wholesale Society Ltd.," as the warehouse abuts on a square adjacent to the station.

The walls are of thick rubble, and the columns, girders, and roof principals of iron. The bottom floor, which is used for making up, is tiled, and the upper storey, which serves as the picking department, is concreted.

During the excavations much blasting had to be done, remains of old Moorish foundations being discovered—probably those of buildings connected with the ancient castle or convent close by.

In the season upwards of 700 persons are employed in picking, packing, and shipping Co-operators' requirements.

Denia (Spain) Depot: Calle Gayarre.

S.S. "Fraternity."

Steamships Department.

THE Garston and Rouen service was started by the Society with a fortnightly steamer in the early part of 1879, and in 1894, on the opening of the Manchester Ship Canal, a separate fortnightly service was commenced between Manchester and Rouen, the s.s. "Pioneer" being the first boat to land inward foreign cargo direct on to the Manchester quay.

In 1905 the service was rendered more efficient by making it weekly from each port, instead of fortnightly.

The boats call at Swansea on the outward voyage to load tinplates and other general goods.

The sailing days are from Manchester every Tuesday; from Garston, Wednesday; and from Swansea, Friday, arriving at Rouen Sunday. The homeward sailings are from Rouen every Wednesday, arriving at Manchester on Sunday. Two steamers are at present engaged in the service, viz., the s.s. "Fraternity" and "New Pioneer."

S.S. "FRATERNITY."

The "Fraternity" was built at Glasgow in 1903. Dimensions, 180ft. 2in. × 28ft. 1in. × 15ft. 6in.; net tonnage, 269. She carries 650 tons cargo and 100 tons bunkers. The crew consists of 15 hands; master, Captain R. Bell.

S.S. "New Pioneer."

THE "New Pioneer" was built at Walker-on-Tyne, December, 1905, to replace the original "Pioneer," sold in 1906. Dimensions, 193ft. × 29ft. 6in. × 12ft. 4in.; net tonnage, 320. She carries 750 tons cargo and 100 tons bunkers. The crew consists of 15 hands; master, Captain J. T. Gemmell.

S.S. "New Pioneer."

Roden Convalescent Home.

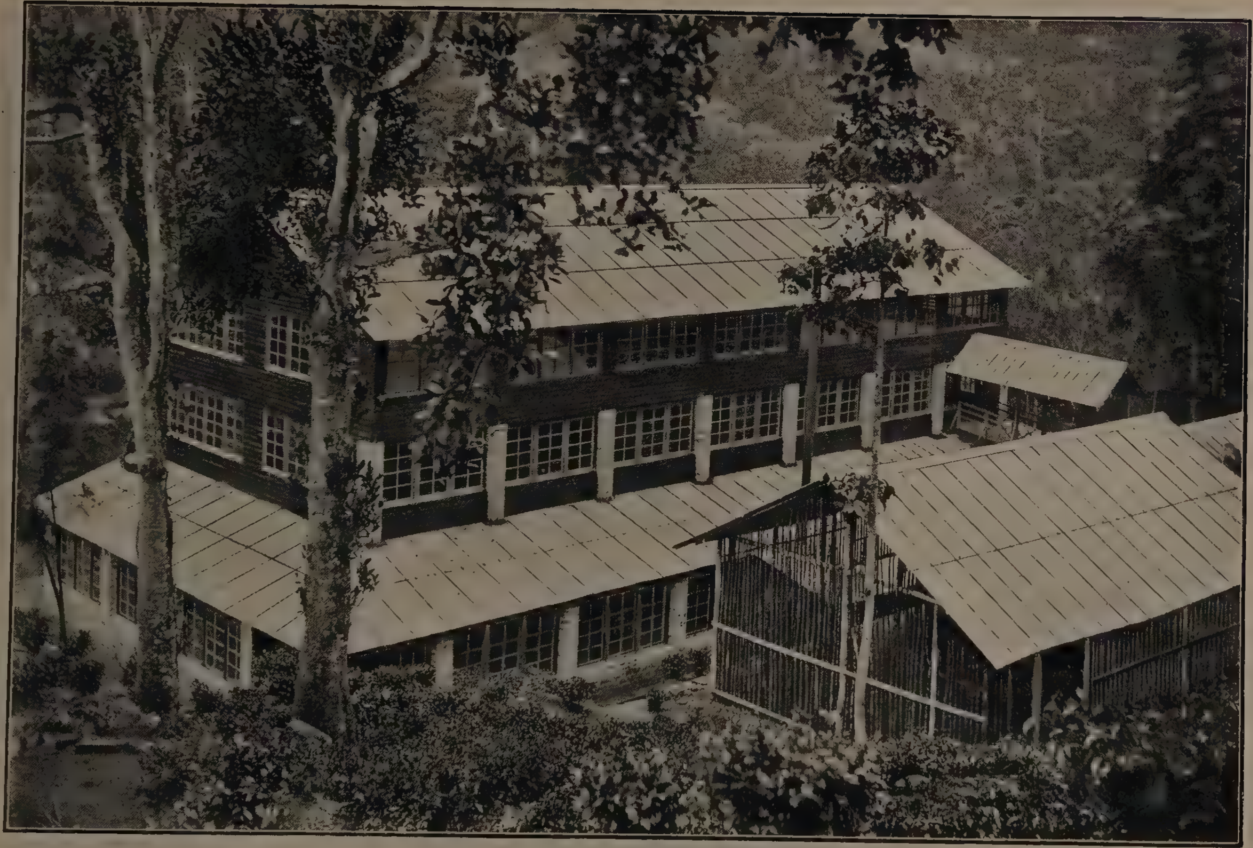
The Roden Convalescent Home.

THE Roden Estate, purchased by the C.W.S. in 1896, included the Roden Hall, a small modern country house standing in its own grounds. After alterations and enlargements the house was opened in July, 1901, as a Convalescent Home. It has accommodation for fifty persons. The house includes a men's sitting-room, a billiard-room, a library, a handsome dining-room, which is used also for concerts and dances, a ladies' sitting-room, a conservatory, separate bedrooms, and also bedrooms for married couples as well as the matron's apartments, kitchens, &c. The Home has its own kitchen garden and tennis courts. A bowling green and cricket ground adjacent is used jointly by visitors and the employés of the estate. The Home is open, first, for convalescents, who, being recommended by a Co-operative Society federated with the C.W.S., and not suffering from infectious disease, are received at a charge of 12s. 6d. per week. When there is room visitors are also received at 25s. per week, or for a week-end for 12s. The official receiving day for convalescents is Tuesday, when a physician attends at the Home.

The Roden Estate.

THE C.W.S. Roden Estate, in Shropshire, consists of 742 acres on the banks of the little river Roden, and is situated six miles north-east of Shrewsbury. Of this land 204 acres are farmed by the C.W.S., the remainder being mainly let to farmers. Forty-six acres are (summer, 1911) under fruit, seventy acres are mowing and grazing land, and the rest is planted with peas, roots, and cereals. Besides the fruit farm there are the glasshouses, the total length of which amounts to over a mile and a half. Tomatoes, cucumbers, and grapes are chiefly grown. Thirty-four men are employed on the farm, and thirty-two men and five women in the glasshouses; while in the fruit-picking season a large temporary staff is recruited from the Wellington and Oakengates districts. The fruit picked is taken daily four miles to Crudgington Station, on the Wellington and Market Drayton line, by steam lurry. The lurry does the work of seven horses, and there are fourteen horses kept on the farm. Modern cottages have been built for employés, and are let at a rent of 2s. 6d. weekly. An institute, with lending library and reading and billiard rooms, has also been provided by the C.W.S., and in this building religious services are held every Sunday. The estate has its own water supply by means of a pumping station, and its own plant for electric lighting; also an organised fire brigade. The estate was acquired in 1896.

Roden Tomato Houses.



Nugawella Tea Factory.

Tea Estates, Ceylon.

IT was in 1882 the English and Scottish Wholesale Societies combined to establish a joint Tea Department in London, adjacent to the dock warehouses and brokers' offices that constitute the great tea market of the country. At the same time tea planting was beginning in the central mountainous districts of Ceylon. The superbly beautiful, winterless island, with its warm steamy atmosphere in the mountain regions round Kandy, is now one of the chief sources of supply, and when the Wholesale Societies decided to follow the trade outside the bounds of this country, and to become tea planters themselves, it was to Ceylon they went. In 1902 the Nugawella and Weliganga estates were bought, and to these properties the Mahavilla and Dambagalla estates have since been added. Altogether, through their Wholesales, English and Scottish Co-operators own 813 acres of Cingalese ground.

Weliganga Tea Estate.

Weliganga Bungalow.

The Co-operative Wholesale Society Limited.

ENROLLED AUGUST 11th, 1863,
under the provisions of the Industrial and Provident Societies Act, 25 and 26 Vict., cap. 87, sec. 15, 1862.

BUSINESS COMMENCED MARCH 14th, 1864.

SHARES, £5 EACH, TRANSFERABLE.

Wholesale General Dealers, Manufacturers, Bankers, Millers, Printers, Bookbinders, Boxmakers, Lithographers, Ship-owners, Butter Factors, Lard Refiners, Bacon Curers, Fruit Growers, Drysalters, Spice Grinders, Saddlers, Curriers, Iron Founders and Tinplate Workers, Tea Growers, Blenders, Packers, and Importers, Dealers in Grocery and Provisions, Drapery, Woollens, Ready-made Clothing, Boots and Shoes, Brushes, Crockery, Carpets, Furniture, Coal, &c., &c.

Manufacturers of Flour, Butter, Biscuits, Sweets, Preserves, Pickles, Vinegar, Candied Peels, Cocoa, Chocolate, Tobacco, Cigars, Cigarettes, Snuff, Soap, Candles, Glycerine, Starch, Paints, Varnish, and Colours, Boots and Shoes, Saddlery, Woollens, Clothing, Flannels, Shirts, Mantles, Underclothing, Corsets, Millinery, Hosiery, Silesias, Shirtings, Coloured Cotton Goods, Pants, Ladies' Underwear, Cardigans, Furniture, Brushes, General Hardware, Bedsteads, Wire Mattresses, Mats, &c.

CENTRAL OFFICES,
BANK, SHIPPING, AND COAL DEPARTMENT, GROCERY AND PROVISION AND BOOT AND SHOE WAREHOUSES:

Balloon Street, Manchester.

GROCERY SALEROOM, FURNISHING AND STATIONERY WAREHOUSES:

Corporation Street, Manchester.

DRAPERY WAREHOUSES:

Balloon Street and Dantzic Street, Manchester.

WOOLLEN CLOTH AND READY-MADES WAREHOUSE:

Dantzic Street, Manchester.

SADDLERY DEPARTMENT:

Balloon Street, Manchester.

HIDE AND SKIN WAREHOUSES:

Elm Street, Manchester; Copley Hill, Leeds; and Beeston, Nottingham.

FELLMONGERING DEPARTMENT:

Pontefract.

BRANCHES:

West Blandford Street, Newcastle-on-Tyne,
AND
Leman Street, London, E.

SALEROOMS:

LEEDS, HUDDERSFIELD, NOTTINGHAM, BLACKBURN, AND BIRMINGHAM.

PURCHASING AND FORWARDING DEPÔTS.

England:

LIVERPOOL, MANCHESTER, BRISTOL, LONGTON, GOOLE, GARSTON, CARDIFF, AND NORTHAMPTON.

Ireland:

CORK, LIMERICK, TRALEE, AND ARMAGH.

America:

NEW YORK.

Canada:

MONTREAL.

France:

ROUEN.

Spain:

DENIA.

Denmark:

COPENHAGEN, AARHUS, ODENSE, HERNING, AND ESBJERG.

Sweden:

GOTHENBURG.

IRISH CREAMERIES:

BUNKAY BRIDGE.
KILCOMMON.
TARMON.
TRALEE.

And 9 Auxiliaries.

PRODUCTIVE WORKS AND DEPARTMENTS.

Biscuits and Sweets Works:
CRUMPSALL, NEAR MANCHESTER.

Boot and Shoe Works:
LEICESTER, HECKMONDWIKE, RUSHDEN, AND LEEDS.

Soap, Candle, Glycerine, Lard, and Starch Works:
IRLAM, NEAR MANCHESTER,
SILVERTOWN (LONDON), AND DUNSTON-ON-TYNE.

Tallow and Oil Works:
SYDNEY (AUSTRALIA).

Woollen Cloth Works:
LIVINGSTONE MILL, BATLEY.

Clothing Factories:
HOLBECK (LEEDS), BROUGHTON (MANCHESTER),
AND PELAW-ON-TYNE.

Cocoa and Chocolate Works:
DALLOW ROAD, LUTON.

Flour Mills:
DUNSTON-ON-TYNE, SILVERTOWN (LONDON), OLDHAM,
MANCHESTER, AND AVONMOUTH (BRISTOL).

Furniture Factories:
BROUGHTON (MANCHESTER) AND PELAW-ON-TYNE.

Printing, Bookbinding, Boxmaking, and
Lithographic Works:
LONGSIGHT (MANCHESTER), PELAW-ON-TYNE, AND LEICESTER.

Preserve, Candied Peel, and Pickle Works,
also Vinegar Brewery:
MIDDLETON JUNCTION, NEAR MANCHESTER.

PRODUCTIVE WORKS AND DEPARTMENTS—*contd.*

Shirts, Mantles, and Underclothing:
BROUGHTON (MANCHESTER).

Millinery:
MANCHESTER.

Cabinet, Paper, Tailoring, Shirts, Kerseys, Drugs, &c.:
PELAW-ON-TYNE.

Tailoring and Bedding:
LONDON.

Bacon Factories:
TRALEE (IRELAND) AND HERNING (DENMARK).

Lard Refineries:
WEST HARTLEPOOL AND IRLAM.

Tobacco, Cigar, Cigarette, and Snuff Factory:
SHARP STREET, MANCHESTER.

Flannel Factory:
HARE HILL MILLS, LITTLEBORO'.

Corset Factory:
DESBOROUGH.

Hosiery, &c., Factory:
HUTHWAITE, NOTTS.

Tea Gardens:
CEYLON.

Weaving Sheds:
BURY AND RADCLIFFE.

Brush and Mat Works:
HUNSLET, LEEDS.

Fruit Farms:
RODEN (SHROPSHIRE), MARDEN (HEREFORD).

General Hardware, Bedstead, Wire Mattress, and Tinplate Works:
DUDLEY, BIRTLEY, AND KEIGHLEY.

Butter Factory:
BRISLINGTON, BRISTOL.

Paint, Varnish, and Colour Works:
ROCHDALE.

SHIPOWNERS AND SHIPPERS

BETWEEN

GARSTON AND ROUEN; MANCHESTER AND ROUEN.

STEAMSHIPS OWNED BY THE SOCIETY:

"FRATERNITY," "NEW PIONEER," "DINAH," AND "BRITON."

BANKING DEPARTMENT.

Agencies:

THE LONDON COUNTY AND WESTMINSTER BANK LIMITED, LONDON, AND BRANCHES.

THE MANCHESTER AND COUNTY BANK LIMITED, WITHY GROVE, MANCHESTER, AND BRANCHES.

THE NATIONAL PROVINCIAL BANK OF ENGLAND LIMITED, MANCHESTER, AND BRANCHES.

THE MANCHESTER AND LIVERPOOL DISTRICT BANK LIMITED, WITHY GROVE, MANCHESTER, AND BRANCHES.

THE LANCASHIRE AND YORKSHIRE BANK LIMITED, MANCHESTER, AND BRANCHES.

THE UNION BANK OF MANCHESTER LIMITED, MANCHESTER, AND BRANCHES.

THE LONDON CITY AND MIDLAND BANK LIMITED, CORNHILL, LONDON, AND BRANCHES.

WILLIAMS DEACON'S BANK LIMITED, MANCHESTER, AND BRANCHES.

BARCLAY AND CO. LIMITED, LONDON, AND BRANCHES.

LLOYD'S BANK LIMITED (LAMBTON'S BRANCH), NEWCASTLE-ON-TYNE, AND BRANCHES.

UNITED COUNTIES BANK LIMITED, BARNSLEY, AND BRANCHES.

LONDON JOINT STOCK BANK LIMITED (LATE YORK CITY AND COUNTY BANK LIMITED), YORK, AND BRANCHES.

UNION OF LONDON AND SMITH'S BANK LIMITED, BARNSLEY, AND BRANCHES.

CAPITAL AND COUNTIES BANK LIMITED, LONDON, AND BRANCHES.

PARRS BANK LIMITED, MANCHESTER, AND BRANCHES.

NORTHAMPTONSHIRE UNION BANK LIMITED, RUSHDEN, AND BRANCHES.

WEST YORKSHIRE BANK LIMITED, HALIFAX, AND BRANCHES.

THE COMMITTEE.

ADAMS, Mr. THOMAS, 12, Park View, Stockton-on-Tees.
ALLEN, Mr. T. W., 19, Bryngwyn Road, Newport, Mon.
COLEY, Mr. PHILIP, 22, Stansfield Street, Sunderland.
DEANS, Mr. ADAM, The Limes, Belle Grove, Welling, Kent.
DUDLEY, Mr. W. E., Highlands Road, Runcorn.
ELSEY, Mr. HENRY, Bickleigh, Festing Grove, Festing Road, Southsea.
ENGLISH, Mr. JOSEPH, Tyneholme, Birtley, R.S.O., Co. Durham.
GRAHAM, Mr. WILLIAM D., 123, Bede Burn Road, Jarrow-on-Tyne.
GRINDROD, Mr. EMMANUEL, 15, Holker Street, Keighley.
HAYHURST, Mr. GEO., Hameldon, Manchester Road, Accrington.
HEMINGWAY, Mr. WASHINGTON, 108, Bolton Road, Pendleton, Manchester.
HENSON, Mr. THOS. J., 33, Medlicott Road, Sparkbrook, Birmingham.
HOLT, Mr. ROBERT, Brier Crest, Deeplish Road, Rochdale.
JOHNS, Mr. JOHN ERNEST, Glen Aber, 3, Brunswick Hill, Reading.
KILLON, Mr. THOMAS, 7, Tenterden Street, Bury.
KING, Mr. J. W., 15, Petterill Street, Carlisle.
LANDER, Mr. WILLIAM, 32, Grosvenor Street, Bolton.
MARSHALL, Mr. CHARLES, 33, Wentworth Road, York.
Mc.INNES, Mr. DUNCAN, Hamilton Road, Lincoln.
MOORHOUSE, Mr. THOMAS E., *Reporter* Office, Delph.
MORT, Mr. ISAAC, 233, High Road, Leyton, Essex.
PARKES, Mr. MILES, 16, Heathfield Avenue, Crewe.
PINGSTONE, Mr. HENRY C., Yew Bank, Brook Road, Heaton Chapel, Manchester.
SHILLITO, Mr. JOHN *(President)*, 4, Park View, Hopwood Lane, Halifax.
SHOTTON, Mr. THOMAS E., Summerhill, Shotley Bridge, Durham.
THORPE, Mr. GEORGE, 6, Northfield, Highroyd, Dewsbury.
THREADGILL, Mr. A. E., 4, Sherfield Road, Grays, Essex.
TWEDDELL, Mr. THOMAS *(Vice-President)*, Lyndenhurst, Hutton Avenue, West Hartlepool.
*WARWICK, Mr. JOSEPH, 7, Waterville Terrace, North Shields.
WILKINS, Mr. H. J. A., 35, Hamilton Gardens, Mutley, Plymouth.
WOODHOUSE, Mr. GEORGE, The Laurels, 27, Renals Street, Derby.
YOUNGS, Mr. H. J., 6, Portland Place, Old Palace Road, Norwich.

SCRUTINEERS:

Mr. F. HARDERN, Oldham.
Mr. J. J. BARSTOW, Dewsbury.

AUDITORS:

Mr. THOS. J. BAYLIS, Masborough.
Mr. THOMAS WOOD, Manchester.
Mr. C. J. BECKETT, Darwen.
Mr. B. TETLOW, Newcastle-on-Tyne.
Mr. JOHN SMITH, Middlesbrough.

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* Died December 6th, 1912. The vacancy was not filled at the time of going to press.

OFFICERS OF THE SOCIETY.

Secretary and Accountant:	Bank Manager and Cashier:
Mr. THOMAS BRODRICK.	Mr. THOMAS GOODWIN.

BUYERS, SALESMEN, &c.

Manchester—Grocery and Provisions:

Mr. JAS. MASTIN.
Mr. A. W. LOBB.
Mr. LEWIS WILSON.
Mr. JOSEPH HOLDEN.
Mr. R. TURNER.

Manchester—Paper, Twine, &c.:

Mr. H. WIGGINS.

Manchester—Drapery:

Mr. J. C. FODEN.
Mr. P. RYDER.
Mr. G. TOMLINSON.
Mr. J. BLOMELEY.
Mr. J. BOWDEN.
Mr. E. LEES.
Mr. E. C. REVETT.
Mr. J. D. BALL.
Mr. W. SWINDALE.
Mr. J. EDE.
Mr. H. MOORES.

Manchester—Woollens, Boots, and Furniture:

Woollens, Ready-mades, and Outfitting....	Mr. W. GIBSON.
Boots and Shoes and Saddlery	Mr. HENRY JACKSON.
General Furnishing	Mr. T. R. ALLEN.
Furniture and Hardware	Mr. F. E. HOWARTH.

Shipping Department:

Mr. A. E. MENZIES.

Coal Department:

Mr. S. ALLEN.

BUYERS, SALESMEN, &c.—*continued.*

Manchester, Leeds, Newcastle, and Beeston—Hides and Skins:

Mr. R. ASHTON.

Pontefract—Fellmongering:

Mr. R. ASHTON.

Shipping and Forwarding Depots:

Rouen (France)	Mr. JAMES MARQUIS.
Goole	Mr. E. W. RAPER.

London:

Tea and Coffee	Mr. W. B. PRICE.

Luton:

Cocoa and Chocolate	Mr. E. J. STAFFORD.

Liverpool:

Grocery and Provisions	Mr. WM. L. KEWLEY.

Salerooms:

Leeds	Mr. WM. POLLARD.
Nottingham	Mr. A. DELVES.
Huddersfield	Mr. J. O'BRIEN.
Birmingham	Mr. J. BARLOW.
Blackburn	Mr. H. SHELMERDINE.

Longton:

Crockery Depôt	Mr. J. RHODES.

Birmingham:

Cycle Depôt	Mr. H. H. BAILEY.

BUYERS, SALESMEN, &c.—*continued.*

Newcastle:

Chief Clerk	Mr. H. R. BAILEY.
Grocery and Provisions	Mr. ROBT. WILKINSON.
" "	Mr. T. WEATHERSON.
Greengrocery	Mr. JOSEPH ATKINSON.
Drugs, Drysaltery, &c.	Mr. R. A. WALLIS.
Paper, Twine, &c.	Mr. H. GLENNY.
Dress	Mr. J. LEE.
Manchester and Greys	Mr. W. STODDART.
Hosiery, Haberdashery, Mercery, Millinery, Fancy, and Mantles	Mr. T. TOWNS.
Woollens and Ready-mades	Mr. J. THOMPSON.
Boots and Shoes	Mr. O. JACKSON.
Furniture, Carpets, and Hardware	Mr. J. W. TAYLOR.
Jewellery, Fancy Goods, and Saddlery	Mr. H. H. BAILEY.
Coal	Mr. E. NELSON.
Cattle	Mr. E. JONES.

London:

Chief Clerk	Mr. W. E. S. COCK.
Grocery and Provisions	Mr. WM. OPENSHAW.
Manchester, Greys, Mercery, Haberdashery, and Hosiery	Mr. F. G. WADDINGTON.
Millinery, Dress, Fancy, and Mantles	Mr. J. W. FORSTER.
Woollens and Ready-mades	Mr. GEORGE HAY.
Boots and Shoes	Mr. ALFRED PARTRIDGE.
Furnishing	Mr. F. LING.
Coal	Mr. J. BURGESS.

Bristol Depot:

Chief Clerk	Mr. J. WHITE.
Grocery and Provisions	Mr. J. W. JUSTHAM.
Drapery	Mr. W. J. SHEPHARD.
Woollens and Ready-mades	Mr. G. H. BARNES.
Boots and Shoes	Mr. M. WALFORD.
Furnishing	Mr. G. BLANSHARD.
Brislington Factory	Mr. O. THOMAS.

BUYERS, SALESMEN, &c.—*continued.*

Cardiff Depot:

Grocery and Provisions	Mr. JAS. F. JAMES.
Drapery	Mr. W. J. SHEPHARD.

Northampton Depot:

Grocery and Provisions	Mr. A. BAKER.
Drapery	Mr. G. PEARSON.

IRISH DEPÔTS:
BUTTER AND EGGS, ALSO BACON FACTORY.

Limerick:
Mr. PATRICK HURLEY.

Tralee:
Mr. J. J. Mc.CARTHY.

Cork:
Mr. JAMES TURNBULL.

Armagh:
Mr. P. O'NEILL.

Tralee Bacon Factory:
Mr. J. ROBINSON.

COLONIAL AND FOREIGN DEPÔTS:

New York (America):
Mr. JOHN GLEDHILL.

Copenhagen (Denmark):
Mr. WM. DILWORTH, Junr.

Aarhus (Denmark):
Mr. H. J. W. MADSEN.

Gothenburg (Sweden):
Mr. W. JOHNSON.

Montreal (Canada):
Mr. A. C. WIELAND.

Odense (Denmark):
Mr. C. W. KIRCHHOFF.

Esbjerg (Denmark):
Mr. H. C. KONGSTAD.

Herning (Denmark):
Mr. A. MADSEN.

Denia (Spain):
Mr. W. J. PIPER.

MANAGERS, PRODUCTIVE, &c., WORKS.

Architect	Mr. F. E. L. HARRIS, A.R.I.B.A.
Avonmouth Flour Mill	Mr. A. H. HOBLEY.
Batley Woollen Cloth Works	Mr. S. BOOTHROYD.
Birtley Tinplate Works	Mr. A. THORP.
Broughton Cabinet Factory	Mr. F. E. HOWARTH.
Broughton Clothing Factory	Mr. A. GRIERSON.
Broughton Mantle Factory	Mr. J. G. HARRISON.
Broughton Shirt Factory	Mr. J. EDE.
Broughton Underclothing Factory	Mr. R. KERSHAW.
Building Department	Mr. H. TOWNLEY.
Bury Weaving Shed	Mr. H. BLACKBURN.
Crumpsall Biscuit, &c., Works	Mr. GEORGE BRILL.
Crumpsall Drug and Sundries	Mr. R. A. WALLIS.
Desborough Corset Factory	Mr. P. THOMAS.
Dudley General Hardware Works	Mr. J. ROUND.
Dunston Flour Mill	Mr. TOM PARKINSON
Dunston Soap Works	Mr. R. BRODRICK.
Engineer	Mr. R. L. GASS.
Heckmondwike Boot and Shoe Works	Mr. JOHN HAIGH.
Huthwaite Hosiery Factory	Mr. H. FRANCE.
Irlam Soap, Candle, Glycerine, Lard, and Starch Works	Mr. J. E. GREEN.
Keighley Ironworks	Mr. H. WHALLEY.
Leeds Brush and Mat Factory	Mr. A. W. SAUNDERS.
Leeds Clothing Factory	Mr. WILLIAM UTTLEY.
Leeds Boot Factory	Mr. JOHN HAIGH.
Leicester Boot and Shoe Works	Mr. T. E. HUBBARD.
Leicester Printing & Boxmaking Works	Mr. G. BREARLEY.
Littleboro' Flannel Factory	Mr. W. H. GREENWOOD.
Manchester Printing, Bookbinding, Boxmaking, and Lithographic Works	Mr. G. BREARLEY.
Manchester Tobacco, Cigar, Cigarette, and Snuff Factory	Mr. J. C. CRAGG.
Manchester (Trafford Park) Provender Mill	Mr. W. H. SLAWSON.
Manchester (Trafford Park) Sun Flour Mill	Mr. W. MATTHEWS.
Oldham Star Flour Mill	
Middleton Junction Preserve and Candied Peel Works, also Pickle Works and Vinegar Brewery	Mr. W. J. HOWARD.
Pelaw Drug and Sundries Works	Mr. R. A. WALLIS.
Pelaw Cabinet Works	Mr. W. KERSHAW.
Pelaw Engineering Works	Mr. WM. FLETCHER.
Pelaw Printing Works	Mr. G. BREARLEY.
Pelaw Tailoring, Kersey, and Shirt Factories	Mr. S. BOTTOMLEY.
Radcliffe Weaving Shed	Mr. R. ASHWORTH.
Rochdale Paint, Varnish, and Colour Works	Mr. G. BENTLEY.
Rushden Boot and Shoe Works	Mr. L. TYSOE.
Silvertown Flour Mill	Mr. G. V. CHAPMAN.
Silvertown Packing Factory	Mr. R. A. WALLIS.
Silvertown Soap Works	Mr. J. R. COWBURN.
Sydney (Australia) Tallow & Oil Works	Mr. LOXLEY MEGGITT.
West Hartlepool Lard Factory	Mr. W. HOLLAND.

EMPLOYÉS.

NUMBER OF EMPLOYÉS, OCTOBER, 1912.

DISTRIBUTIVE DEPARTMENTS.

			Collective Totals.
General, Drapery, Woollens, Boot and Shoe, and Furnishing Offices	Manchester	692	
Bank	„	42	
Architect's Office	„	21	
Grocery Department	„	310	
Old Trafford Wharf, Bacon and Coffee	„	71	
Paper, Twine, and Stationery Department Warehouse	„	21	
Drapery Department	„	215	
Woollen Cloth Department	„	131	
Boot and Shoe, and Saddlery Department	„	77	
Furnishing Department	„	110	
Coal „	„	6	
Hides and Skins „	„	11	
Building „	„	877	
Dining-room „	„	52	
Engineers' and Scales Department	„	72	
Traffic Department	„	63	
Other „	„	99	
			2,870

BRANCHES.

Newcastle Offices	202	
„ Departments	529	
„ Building Department	10	
„ Pelaw Drug and Drysaltery	382	
„ „ Printing	147	
„ „ Cabinet Works	194	
„ „ Engineering Shop	68	
„ „ Dining-room	6	
„ „ Clothing Factory	338	
„ „ Traffic	106	
		1,982
London Offices	140	
„ Departments	300	
„ Tailoring	121	
„ Bedding and Upholstery and Polishing	17	
„ Building	28	
„ Traffic	36	
„ Engineers	34	
„ Silvertown Factory	358	
		1,034

JOINT ENGLISH AND SCOTTISH C.W.S.

London Tea and Coffee Department	356	
Luton Cocoa Factory	314	
Tea Estates	735	
		1,405
Carried forward		7,291

NUMBER OF EMPLOYÉS, OCTOBER, 1912.

		Collective Totals.
Brought forward		7,291
DEPÔTS.		
Bristol	269	
Cardiff	89	
Northampton	34	
		392
PURCHASING DEPÔTS.		
Goole	6	
Liverpool Branch—Grocery and Shipping	92	
Longton Crockery	64	
Irish Branches	72	
„ Creameries	43	
Tralee Bacon Factory	75	
Leeds Hides and Skins	12	
Beeston „ „	9	
Stockton „ „	4	
Newcastle „ „	11	
Birmingham Cycle	8	
		396
FOREIGN PURCHASING DEPÔTS.		
New York	7	
Montreal	4	
Copenhagen	18	
Aarhus	15	
Gothenburg	11	
Odense	11	
Denia	3	
Sydney	9	
Herning	30	
Esbjerg	13	
		121
SALEROOMS.		
Leeds	5	
Nottingham	3	
Birmingham	2	
Huddersfield	4	
Blackburn	1	
		15
SHIPPING OFFICES.		
Garston	1	
Rouen	21	
		22
STEAMSHIPS.		
"New Pioneer"	15	
"Fraternity"	15	
"Dinah"	3	
"Briton"	3	
		36
Carried forward		8,273

NUMBER OF EMPLOYÉS, OCTOBER, 1912.

		Collective Totals.
Brought forward		8,273
PRODUCTIVE WORKS.		
Avonmouth Flour Mill	102	
Batley Woollen Mill	254	
Birtley Tinplate Works	39	
Brislington Butter Factory	51	
Broughton Cabinet Factory	212	
,, Mantle ,,	204	
,, Shirt ,,	627	
,, Tailoring ,,	636	
,, Underclothing Factory	106	
Bury Weaving Shed	300	
Crumpsall Biscuit Works	514	
Desboro' Corset Factory	307	
Dudley Bucket and Fender Works	147	
Dunston Corn Mill	172	
,, Soap Works	112	
Enderby Boot and Shoe Works	295	
Heckmondwike Currying Department	26	
,, Shoe Works	443	
Huthwaite Hosiery Factory	601	
Irlam Soap Works	813	
Keighley Ironworks	105	
Leeds Ready-Mades	810	
,, Brush Factory	214	
Leeds Shoe Works	34	
Leicester Shoe Works, Knighton Fields	1,399	
,, ,, Duns Lane	481	
,, Printing Works	139	
Littleborough Flannel Factory	94	
Longsight Printing Works	1,080	
Manchester Millinery	17	
,, Tobacco Factory	740	
,, Sun Corn Mill	140	
,, ,, Provender Mill	13	
Middleton Junction Preserve, Pickle, and Vinegar Works	624	
Oldham Star Corn Mill	83	
Pontefract Fellmongering	60	
Radcliffe Weaving Shed	42	
Rushden Boot Factory	418	
Silvertown Corn Mill	98	
,, Soap Works	175	
Sydney Tallow Factory	40	
West Hartlepool Lard Refinery	25	
Wisbech Fruit Depôt	35	
		13,141
Roden Estate		71
,, Convalescent Home		9
Marden Fruit Farm		30
Total		21,210

MEETINGS AND OTHER COMING EVENTS

IN CONNECTION WITH THE SOCIETY IN 1913.

Feb. 1—Saturday....Nomination Lists: Last day for receiving.

Mar. 4—Tuesday ....Voting Lists: Last day for receiving.

„ 8—Saturday....Divisional Quarterly Meetings.

„ 15—Saturday....General Quarterly Meeting—Manchester.

May 10—Saturday....Nomination Lists: Last day for receiving.

June 10—Tuesday ....Voting Lists: Last day for receiving.

„ 14—Saturday....Divisional Quarterly Meetings.

„ 21—Saturday....General Quarterly Meeting—Manchester.

„ 28—Saturday....Half-yearly Stocktaking.

Aug. 9—Saturday....Nomination Lists: Last day for receiving.

Sept. 9—Tuesday ....Voting Lists: Last day for receiving.

„ 13—Saturday....Divisional Quarterly Meetings.

„ 20—Saturday....General Quarterly Meeting—Manchester.

Nov. 8—Saturday....Nomination Lists: Last day for receiving.

Dec. 9—Tuesday ....Voting Lists: Last day for receiving.

„ 13—Saturday....Divisional Quarterly Meetings.

„ 20—Saturday....General Quarterly Meeting—Manchester.

„ 27—Saturday....Half-yearly Stocktaking.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT.

YEAR.	DAY.	EVENTS.
1863	Aug. 11	Co-operative Wholesale Society enrolled.
1864	Mar. 14	Co-operative Wholesale Society commenced business.
1866	April 24	Tipperary Depôt opened.
1868	June 1	Kilmallock Depôt opened.
1869	Mar. 1	Balloon Street Warehouse opened.
,,	July 12	Limerick Depôt opened.
1871	Nov. 26	Newcastle-on-Tyne Depôt opened.
1872	July 1	Manchester Boot and Shoe Department commenced.
,,	Oct. 14	Bank Department commenced.
1873	Jan. 13	Crumpsall Works purchased.
,,	April 14	Armagh Depôt opened.
,,	June 2	Manchester Drapery Department established.
,,	July 14	Waterford Depôt opened.
,,	Aug. 4	Cheshire Depôt opened.
,,	,, 4	Leicester Works purchased.
,,	,, 16	Insurance Fund established.
,,	Sept. 15	Leicester Works commenced.
1874	Feb. 2	Tralee Depôt opened.
,,	Mar. 9	London Branch established.
,,	Oct. 5	Durham Soap Works commenced.
1875	April 2	Liverpool Purchasing Department commenced.
,,	June 15	Manchester Drapery Warehouse, Dantzic Street, opened.
1876	Feb. 14	Newcastle Branch Buildings, Waterloo Street, opened.
,,	,, 21	New York Depôt established.
,,	May 24	S.S. "Plover" purchased.
,,	July 16	Manchester Furnishing Department commenced.
,,	Aug. 5	Leicester Works first Extensions opened.
1877	Jan. 15	Cork Depôt established.
,,	Oct. 25	Land in Liverpool purchased.
1879	Feb. 21	S.S. "Pioneer," Launch of.
,,	Mar. 24	Rouen Depôt opened.
,,	Mar. 29	S.S. "Pioneer," Trial trip.
,,	June 30	Goole Forwarding Department opened.
1880	Jan. 30	S.S. "Plover" sold.
,,	July 27	S.S. "Cambrian" purchased.
,,	Aug. 14	Heckmondwike Boot and Shoe Works commenced.
,,	Sept. 27	London Drapery Department commenced in new premises, 99, Leman Street.
1881	June 6	Copenhagen Depôt opened.
1882	Jan. 18	Garston Forwarding Depôt commenced.
,,	Oct. 31	Leeds Saleroom opened.
,,	Nov. 1	London Tea and Coffee Department commenced.
1883	July 21	S.S. "Marianne Briggs" purchased.
1884	April 7	Hamburg Depôt commenced.
,,	May 31	Leicester Works second Extensions opened.
,,	June 25	Newcastle Branch—New Drapery Warehouse opened.
,,	Sept. 13	Commemoration of the Society's Twenty-first Anniversary at Newcastle-on-Tyne and London.
,,	,, 20	Commemoration of the Society's Twenty-first Anniversary at Manchester.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT—*continued.*

YEAR.	DAY.	EVENTS.
1884	Sept. 29	Bristol Depôt commenced.
„	Oct. 6	S.S. "Progress," Launch of.
1885	Aug. 25	Huddersfield Saleroom opened.
„	Dec. 30	Fire—Tea Department, London.
1886	April 22	Nottingham Saleroom opened.
„	Aug. 25	Longton Crockery Depôt opened.
„	Oct. 12	S.S. "Federation," Launch of.
1887	Mar. 14	Batley Mill commenced.
„	June 1	S.S. "Progress" damaged by fire at Hamburg.
„	July 21	Manchester—New Furnishing Warehouse opened.
„	Aug. 29	Heckmondwike—Currying Department commenced.
„	Nov. 2	London Branch—New Warehouse opened.
„	„ 2	Manufacture of Cocoa and Chocolate commenced.
1888	July 7	S.S. "Equity," Launch of.
„	Sept. 8	S.S. "Equity," Trial trip.
„	Sept. 27	S.S. "Cambrian" sold.
„	Oct. 14	Fire—Newcastle Branch.
1889	Feb. 18	Enderby Extension opened.
„	Nov. 11	Longton Depôt—New Premises opened.
1890	Mar. 10	S.S. "Liberty," Trial trip.
„	May 16	Blackburn Saleroom opened.
„	June 10	Leeds Clothing Factory commenced.
„	Oct. 22	Northampton Saleroom opened.
1891	April 18	Dunston Corn Mill opened.
„	Oct. 22	Cardiff Saleroom opened.
„	Nov. 4	Leicester New Works opened.
„	„ 4	Aarhus Depôt opened.
„	Dec. 24	Fire at Crumpsall Works.
1892	May 5	Birmingham Saleroom opened.
1893	„ 8	Broughton Cabinet Factory opened.
1894	June 29	Montreal Depôt opened.
1895	Jan. 23	Printing Department commenced.
„	Aug. 5	Gothenburg Depôt opened.
„	Oct. 2	Irlam Soap Works opened.
„	„ 10	Loss of the S.S. "Unity."
1896	April 24	West Hartlepool Refinery purchased.
„	June 13	Roden Estate purchased.
„	„ 26	Middleton Preserve Works commenced.
„	July 1	"Wheatsheaf" Record—first publication.
1897	Feb. 10	New Northampton Saleroom opened.
„	Mar. 1	Manufacture of Candles commenced at Irlam.
„	„ 1	Broughton Tailoring Factory opened.
„	„ 22	New Tea Department Buildings opened.
„	Aug. 7	Sydney Depôt commenced.
„	Sept. 16	Banbury Creamery opened.
1898	April 1	Littleboro' Flannel Mill acquired.
„	May 9	Tobacco Factory commenced.
„	July 11	Longsight Printing Works commenced.
„	Oct. 20	Corset Factory commenced.
1900	Jan. 19	Herning Slagteri purchased.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT—*continued.*

Year.	Day.	Events.
1900	Mar. 24	Rushden Factory commenced.
„	June 20	Silvertown Flour Mill opened.
1901	April 30	Sydney Tallow Factory purchased.
„	July 27	Roden Convalescent Home opened.
„	Sept. 3	Tralee Bacon Factory commenced.
„	Oct. 9	Rushden New Factory opened.
1902	April 9	New Birmingham Saleroom opened.
„	„ 25	Fire at Newcastle Branch (Drapery Department).
„	May 1	Work commenced at Pelaw.
„	Sept. 8	Luton Cocoa Works opened.
„	Nov. 1	Launch of New Steamer, "Unity," Greenock.
1903	July 1	Leicester Hosiery Factory taken over.
„	Oct. 24	Launch of New Steamer, "Fraternity."
1904	Feb. 20	Marden Fruit Farm purchased.
„	April 18	New Drapery Buildings, Manchester, opened.
„	May 30	Newcastle Hide and Skin Depôt commenced.
„	June 20	Brislington Butter Factory commenced.
„	July 1	Huddersfield Brush Factory taken over.
„	Aug. 24	Stockton Hide and Skin Depôt commenced.
1905	Feb. 15	Bury Weaving Shed commenced.
„	Feb. 13	Starch Manufacture commenced at Irlam.
„	„ 27	Lard „ „ „
„	July 3	Desborough Corset Factory commenced.
„	Sept. 5	Esbjerg Depôt opened.
„	Oct. 26	Launch of "New Pioneer."
1906	Jan. 1	Rochdale Flour Mill taken over.
„	Mar. 31	Oldham Star Flour Mill taken over.
„	April 28	Sun Flour Mill taken over.
„	May 16	Bristol New Depôt opened.
„	Nov. 19	Manchester Hide and Skin Depôt commenced.
1907	Sept. 14	Mitchell Memorial Hall opened.
„	„ 19	Leeds Hide and Skin Depôt commenced.
„	Oct. 1	New Huddersfield Saleroom opened.
1908	Feb. 4	Huthwaite Hosiery Factory commenced.
„	„ 8	Birmingham Cycle Depôt opened.
„	June 13	Silvertown Soap Works commenced.
„	„ 29	Keighley Iron Works taken over.
„	„ 29	Dudley Bucket and Fender Society taken over.
„	„ 29	Birtley Tin Plate Society taken over.
1909	Feb. 15	Dunston-on-Tyne Soap Works opened.
„	„ 22	Pontefract Fellmongering commenced.
„	April 5	Leicester Printing Works commenced.
„	Sept. 13	Beeston Hide and Skin Depôt commenced.
1910	May 7	Avonmouth Flour Mill commenced.
„	July 19	New Extensions, London, opened.
1911	Dec. 1	Paint and Colour Works, Rochdale, commenced.
1912	July 3	National Health Insurance Section commenced.
„	Aug. 6	Wisbech Estate purchased.
„	„ 12	Radcliffe Weaving Shed commenced.

LIST OF TELEGRAPHIC ADDRESSES.

Armagh Depôt: "WHOLESALE, ARMAGH."
Avonmouth Flour Mill: "WHOLESALE, AVONMOUTH."
Batley Woollen Mill: "WHOLESALE, BATLEY."
Beeston Hide and Skin Department: "WHOLESALE, BEESTON, NOTTS."
Birmingham Cycle Depôt: "CO-OPERATE, BIRMINGHAM."
Birmingham Saleroom: "CO-OPERATE, BIRMINGHAM."
Birtley Tinplate Works: "WHOLESALE, BIRTLEY."
Blackburn Saleroom: "WHOLESALE, BLACKBURN."
Brislington Butter Factory: "FACTORY, BRISLINGTON."
Bristol Depôt: "WHOLESALE, BRISTOL."
Broughton Cabinet Factory: "CO-OPERATOR, MANCHESTER."
Broughton Shirt, Underclothing, and Mantle Factory: "JACKETS, MANCHESTER."
Broughton Tailoring Factory: "TAILORING, MANCHESTER."
Bury Weaving Shed: "WHOLESALE, BURY."
Cardiff Saleroom: "WHOLESALE, CARDIFF."
Central, Manchester: "WHOLESALE, MANCHESTER."
Cork Depôt: "WHOLESALE, CORK."
Crumpsall Works: "BISCUIT, MANCHESTER."
Desboro' Corset Factory: "WHOLESALE, DESBORO'."
Dudley Bucket Works: "WHOLESALE, DUDLEY."
Dunston-on-Tyne Soap Works: "SOAP, DUNSTON-ON-TYNE."
Dunston-on-Tyne Corn Mill: "WHOLESALE, GATESHEAD."
Goole Depôt: "WHOLESALE, GOOLE."
Hartlepool Lard Refinery: "WHOLESALE, WEST HARTLEPOOL."
Heckmondwike Shoe Works: "WHOLESALE, HECKMONDWIKE."
Huddersfield Saleroom: "WHOLESALE, HUDDERSFIELD."
Huthwaite Hosiery Factory: "WHOLESALE, HUTHWAITE."
Irlam Soap Works: "WHOLESALE, CADISHEAD."
Keighley Ironworks: "WHOLESALE, KEIGHLEY."
Leeds Brush Factory: "BROOMS, LEEDS."
Leeds Ready-Mades Factory: "SOCIETY, LEEDS."
Leeds Shoe Works: "SYSTEM, LEEDS."
Leeds Sale and Sample Rooms: "WHOLESALE, LEEDS."
Leeds Hide and Skin Department: "SKINS, LEEDS."
Leicester Printing Works: "TYPOGRAPHY, LEICESTER."
Leicester Shoe Works: "WHOLESALE, LEICESTER."

LIST OF TELEGRAPHIC ADDRESSES—*continued.*

Limerick Depôt: "WHOLESALE, LIMERICK."
Liverpool Office and Warehouse: "WHOLESALE, LIVERPOOL."
London Branch: "WHOLESALE (ALD.*), LONDON."
London Tea Department: "LOOMIGER, LONDON."
Longsight Printing Works: "TYPOGRAPHY, MANCHESTER."
Longton Crockery Depôt: "WHOLESALE, LONGTON (STAFFS.).
Luton Cocoa Works: "WHOLESALE, LUTON."
Manchester Central: "WHOLESALE, MANCHESTER."
Manchester Hide and Skin Department: "SKINS, MANCHESTER."
Manchester Sun Mill: "SUNLIKE, MANCHESTER."
Manchester Tobacco Factory: "TOBACCO, MANCHESTER."
Marden Fruit Farm: "WHOLESALE, MARDEN, HEREFORD."
Middleton Preserve Works: "WHOLESALE, MIDDLETON JUNCTION."
Newcastle Branch: "WHOLESALE, NEWCASTLE-ON-TYNE."
Newcastle Branch, Pelaw: "WHOLESALE, BILL-QUAY."
Newcastle Branch, Cattle Department: "KYLOE, NEWCASTLE."
Newcastle Branch, Greengrocery (Stowell Street): "LOYALTY, NEWCASTLE.'
Northampton Saleroom: "WHOLESALE, NORTHAMPTON."
Nottingham Saleroom: "WHOLESALE, NOTTINGHAM."
Oldham Star Mill: "STAR, OLDHAM."
Pontefract Fellmongering: "WHOLESALE, PONTEFRACT."
Radcliffe Weaving Shed: "WHOLESALE, RADCLIFFE."
Rochdale Paint Works: "WHOLESALE, ROCHDALE."
Roden Estate: "WHOLESALE, RODEN."
Rushden Boot Works: "WHOLESALE, RUSHDEN."
Silvertown Flour Mill: "CO-OPERATIF (SILVER.*), LONDON."
Silvertown Productive: "PRODUCTIVO (SILVER.*), LONDON."
Silvertown Soap Works: "OPERSAPO (SILVER.*), LONDON."
Tralee Bacon Factory: "BACON, TRALEE."
Tralee Depôt: "WHOLESALE, TRALEE."
Wisbech Fruit Depôt: "WHOLESALE, WISBECH."

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* The words "Ald." and "Silver." being indicator words are transmitted free.

TELEPHONIC COMMUNICATION.

Our Premises in the following towns are directly connected with the Local Telephone System:—

		Nos.
MANCHESTER—GENERAL OFFICES		61, City.
„ DRAPERY DEPARTMENT		
„ BOOT AND SHOE DEPARTMENT		
„ FURNISHING DEPARTMENT		
„ *CRUMPSALL		
„ *LONGSIGHT		
„ *TOBACCO		
„ *BROUGHTON CABINET WORKS, &c.		
„ HIDE & SKIN DEPARTMENT	CENTRAL	5180
„ POMONA DOCK	„	4608
NEWCASTLE—WATERLOO STREET		284†
„ WEST BLANDFORD STREET		1787
„ „ „ „		1260
„ „ „ „		1989
„ „ „ „		2506
„ „ „ „		2507
„ „ „ „		498
„ SADDLERY DEPT. (West Blandford Street)		2116
„ GREENGROCERY DEPT. (Stowell Street)		1524
„ „ „ (New Bridge Street)		2423
„ QUAYSIDE WAREHOUSE		2670
„ „ „		564
„ PELAW WORKS	GATESHEAD	121
„ „ „	NEWCASTLE	2806
„ HIDES AND SKINS (St. Andrew's Street)		2907
LONDON—GENERAL OFFICE		1390, † City.
„ GROCERY SALEROOM		
„ DRAPERY		
„ GROVE STREET		
„ READY-MADES		
„ TEA DEPARTMENT		
„ „ „ GENERAL OFFICE		
„ FURNISHING AND BOOT DEPARTMENT		
„ BUILDING AND ENGINEERING DEPT.		
„ TRAFFIC		
AVONMOUTH FLOUR MILL		51 & 52
BATLEY		101
BEESTON HIDE AND SKIN DEPARTMENT		55
BIRMINGHAM CYCLE DEPOT	MIDLAND	838
BIRMINGHAM SALEROOM	„	838
BIRTLEY TINPLATE WORKS		15
BRISTOL	(Private Exchange)	1913
„ BRISLINGTON	BRISTOL	1643
BURY		179
CARDIFF	(3 lines)	4615
DUDLEY BUCKET WORKS		22

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* Sub. to Manchester General Offices.

† Post Office System. All others National Telephone Company.

TELEPHONIC COMMUNICATION—*continued.*

		Nos.
DUNSTON FLOUR MILL	CENTRAL, NEWCASTLE	1261
" " "	DUNSTON	2†
" SOAP WORKS	GATESHEAD	426
" " "	DUNSTON	11†
ENDERBY	NARBORO'	32
GARSTON		6
GOOLE		2
HECKMONDWIKE		112
HUDDERSFIELD		310
HUTHWAITE HOSIERY	SUTTON-IN-ASHFIELD	36
IRLAM	URMSTON	65
KEIGHLEY IRONWORKS		160
LEEDS—SALEROOM	CENTRAL	2098
" READY-MADES, HOLBECK	"	1648
" BRUSH FACTORY		4035
" HIDE AND SKIN DEPARTMENT		4314
" SHOE WORKS		1315
LEICESTER—WHEATSHEAF WORKS		1132
" " "		235
" DUNS LANE		1829
" PRINTING WORKS		1144
LITTLEBOROUGH FLANNEL FACTORY		63
LIVERPOOL—VICTORIA STREET	CENTRAL	7862
" REGENT ROAD	"	5861
LONGTON		16
LUTON		113
MANCHESTER SUN MILL	TRAFFORD PARK	334
" " "	" "	335
MIDDLETON PRESERVE WORKS	FAILSWORTH	33
NORTHAMPTON SALEROOM		206
NOTTINGHAM SALEROOM		2106
OLDHAM STAR MILL		171
PONTEFRACT FELLMONGERING		33
RADCLIFFE WEAVING SHED	WHITEFIELD	356
ROCHDALE PAINT WORKS		755
RUSHDEN		10
SILVERTOWN FLOUR MILL	EAST	602
" PRODUCTIVE	"	1656
" SOAP WORKS	"	1354
" DINING ROOM	"	1723
WEST HARTLEPOOL LARD REFINERY		286
WISBECH		58

† **Post Office System. All others National Telephone Company.**

CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

PAST MEMBERS OF GENERAL COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
*A. Greenwood	Rochdale	1864 March	1874 August.
†Councillor Smithies	Rochdale	1864 March	1869 May.
§James Dyson	Manchester	1864 March	1867 May.
John Hilton	Middleton	1864 March	1868 Nov.
Charles Howarth	Heywood	1864 March	1866 October.
J. Neild	Mossley	1864 March 1867 Nov.	1865 Nov. 1868 Nov.
Thomas Cheetham	Rochdale	1864 March	1865 Nov.
*James Crabtree	Heckmondwike	1865 Nov. 1885 Dec. 1886 June	1874 May. 1886 March. 1889 Dec.
W. Nuttall	Oldham	1865 Nov. 1876 June	1866 Feb. 1877 Dec.
Joseph Thomasson	Oldham	1866 May	1869 Nov.
Edward Hooson	Manchester	1866 May	1869 Dec.
§E. Longfield	Manchester	1867 May	1867 Nov.
Isaiah Lee	Oldham	1867 Nov.	1868 Nov.
†J. M. Percival	Manchester	1868 Feb. 1870 Feb. 1876 March	1868 May. 1872 August. 1882 June.
§D. Baxter	Manchester	1868 May	1871 May.
J. Swindells	Hyde	1868 Nov.	1869 Nov.
T. Sutcliffe	Todmorden	1868 Nov.	1869 Nov.
‡James C. Fox	Manchester	1868 Nov.	1871 May.
W. Marcroft	Oldham	1869 May	1871 May.
*§J. T. W. Mitchell	Rochdale	1869 Nov.	1895 March.
Thomas Pearson	Eccles	1869 Nov.	1871 Nov.
R. Holgate	Over Darwen	1869 Nov.	1870 Nov.
A. Mitchell	Rochdale	1870 August	1870 Nov.
W. Moore	Batley Carr	1870 Nov.	1871 August.
‡Titus Hall	Bradford	1871 May 1877 June	1874 Dec. 1885 Dec.
B. Hague	Barnsley	1871 May 1874 Dec.	1873 May. 1884 Sept.
Thomas Shorrocks	Over Darwen	1871 May	1871 Nov.

PAST MEMBERS OF GENERAL COMMITTEE—*continued.*

Name.	Nominating Society.	Elected.	Retired.
‡R. Allen	Oldham	1871 August	1877 April.
Job Whiteley	Halifax	1871 August 1873 Feb.	1872 Feb. 1874 Feb.
‡Thomas Hayes	Failsworth	1871 Nov.	1873 August.
Jonathan Fishwick	Bolton	1871 Nov.	1872 Feb.
J. Thorpe	Halifax	1872 Feb.	1873 Feb.
‡W. Johnson	Bolton	1872 Feb. 1877 June	1876 June. 1885 March.
§H. Whiley	Manchester	1872 August 1874 May	1874 Feb. 1876 March.
J. Butcher	Banbury	1873 May	1873 August.
H. Atkinson	Blaydon-on-Tyne	1873 August	1874 Dec.
William Bates	Eccles	1873 August	1907 June.
J. F. Brearley	Oldham	1874 Feb.	1874 Dec.
Robert Cooper	Accrington	1874 Feb.	1876 June.
H. Jackson	Halifax	1874 Dec.	1876 June.
J. Pickersgill	Batley Carr	1874 Dec.	1877 March.
W. Barnett	Macclesfield	1874 Dec.	1882 Sept.
John Stansfield	Heckmondwike	1874 Dec.	1898 June.
Thomas Bland	Huddersfield	1874 Dec.	1907 March.
S. Lever	Bacup	1876 Sept. 1886 March	1885 Sept. 1888 May.
F. R. Stephenson	Halifax	1876 Sept.	1877 March.
Thomas Hind	Leicester	1877 June	1912 October.
R. Whittle	Crewe	1877 Dec.	1886 March.
‡Thos. Swann	Masborough	1882 Sept.	1899 Feb.
E. Hibbert	Failsworth	1882 Sept.	1895 June.
John Lord	Accrington	1883 Nov.	1907 Sept.
Joseph Mc.Nab	Hyde	1883 Dec.	1886 March
Alfred North	Batley	1883 Dec.	1905 August.
James Hilton	Oldham	1884 Sept.	1890 January.
James Lownds	Ashton-under-Lyne	1885 March	1895 July.
Samuel Taylor	Bolton	1885 Sept.	1891 Dec.
William P. Hemm	Nottingham	1888 Sept.	1889 August.
Amos Scotton	Derby	1890 June	1904 October.
James Fairclough	Barnsley	1895 Sept.	1911 June.

* Held Office as President.
‡ Held Office as Secretary.
† Held Office as Secretary and Treasurer.
§ Held Office as Treasurer.

* PAST MEMBERS OF NEWCASTLE BRANCH COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
Ephraim Gilchrist	Wallsend	1873 Oct.	1874 Jan.
George Dover	Chester-le-Street	1874 Dec.	1877 Sept.
Humphrey Atkinson	Blaydon-on-Tyne	1874 Dec.	1879 May.
†James Patterson	West Cramlington	1874 Dec.	1877 Sept.
John Steel	Newcastle-on-Tyne	1874 Dec.	1876 Sept.
William Green	Durham	1874 Dec.	1891 Sept.
Thomas Pinkney	Newbottle	1874 Dec.	1875 March.
Richard Thomson	Sunderland	1874 Dec.	1893 Sept.
†John Thirlaway	Gateshead	1876 Dec.	1892 May.
William Robinson	Shotley Bridge	1877 Sept.	1884 June.
William J. Howat	Newcastle-on-Tyne	1877 Dec.	1883 Dec.
George Scott	Newbottle	1879 May	1893 Dec.
J. Atkinson	Wallsend	1883 Dec.	1890 May.
George Fryer	Cramlington	1883 Dec.	1887 Dec.
Matthew Bates	Blaydon	1884 June	1893 June.
Robt. Gibson	Newcastle-on-Tyne	1890 Sept.	1910 Sept.
George Binney	Durham	1891 Dec.	1905 May.
Robert Irving	Carlisle	1892 June	1904 August.
Thomas Rule	Gateshead	1893 June	1903 June.
William Stoker	Seaton Delaval	1893 Sept.	1902 July.
Joseph Warwick	North Shields	1903 June	1912 Dec.
F. A. Ciappessoni	Cleator Moor	1904 Dec.	1912 Feb.

* PAST MEMBERS OF LONDON BRANCH COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
J. Durrant	Arundel	1874 Dec.	1875 Dec.
John Green	Woolwich	1874 Dec.	1876 Dec.
†Thomas Fowe	Buckfastleigh	1874 Dec.	1878 March.
T. E. Webb	Battersea	1874 Dec.	1896 Dec.
J. Clay	Gloucester	1874 Dec.	1901 Oct.
H. Pumphrey	Lewes	1874 Dec.	1907 March.
Geo. Hines	Ipswich	1874 Dec.	1907 June.
†William Strawn	Sheerness	1875 Dec.	1882 March.
Frederick Lamb	Banbury	1876 Dec.	1888 Dec.
J. F. Goodey	Colchester	1878 Mar. 1889 Mar.	1885 June. 1910 Oct.
F. A. Williams	Reading	1882 June	1886 Sept.
G. Sutherland	Woolwich	1883 Dec.	1904 Oct.
Geo. Hawkins	Oxford	1885 June	1907 March.
J. J. B. Beach	Colchester	1886 Dec.	1888 Dec.
R. H. Tutt	Hastings	1897 March	1904 Feb.
W. H. Brown	Newport	1902 Sept.	1907 April.

* Newcastle and London Branch Committees constituted December, 1874.
† Held Office as Secretary.

THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

MEMBERS OF GENERAL, AND NEWCASTLE AND LONDON BRANCH COMMITTEES WHO HAVE DIED DURING TIME OF OFFICE.

Name.	Nominating Society.	Date of Death.
	GENERAL.	
Edward Hooson	Manchester	December 11th, 1869.
Robert Allen	Oldham	April 2nd, 1877.
Richard Whittle	Crewe	March 6th, 1886.
Samuel Lever	Bacup	May 18th, 1888.
William P. Hemm	Nottingham	August 21st, 1889.
James Hilton	Oldham	January 18th, 1890.
Samuel Taylor	Bolton	December 15th, 1891.
J. T. W. Mitchell	Rochdale	March 16th, 1895.
E. Hibbert	Failsworth	June 25th, 1895.
James Lownds	Ashton-un-Lyne	July 27th, 1895.
Thos. Swann	Masboro'	February 15th, 1899.
Amos Scotton	Derby	October 2nd, 1904.
Alfred North	Batley	August 14th, 1905.
James Fairclough	Barnsley	June 11th, 1911.
Thomas Hind	Leicester	October 26th, 1912.
	NEWCASTLE.	
J. Atkinson	Wallsend	May 25th, 1890.
William Green	Durham	September 9th, 1891.
John Thirlaway	Gateshead	May 1st, 1892.
William Stoker	Seaton Delaval	July 4th, 1902.
Robert Irving	Carlisle	August 22nd, 1904.
George Binney	Durham	May 5th, 1905.
F. A. Ciappessoni	Cleator Moor	February 20th, 1912.
Joseph Warwick	North Shields	December 6th, 1912.
	LONDON.	
J. J. B. Beach	Colchester	December 21st, 1888.
T. E. Webb	Battersea	December 2nd, 1896.
J. Clay	Gloucester	October 25th, 1901.
R. H. Tutt	Hastings	February 26th, 1904.
G. Sutherland	Woolwich	October 17th, 1904.
W. H. Brown	Newport	April 20th, 1907.
J. F. Goodey	Colchester	October 5th, 1910.

CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

PAST AUDITORS.

Name.	Nominating Society.	Elected.	Retired.
D. Baxter	Manchester	1864 March	1868 May.
J. Hankinson	Preston	1864 May	1865 May.
E. Longfield	Manchester	1865 May	1867 May.
James White	Manchester	1867 May	1881 Sept.
W. Nuttall	Oldham	1868 May 1873 Nov.	1868 Nov. 1874 May.
A. Howard	Rochdale	1868 Nov.	1870 May.
R. Taylor	Oldham	1870 May 1873 Nov.	1873 May. 1875 Feb.
J. C. Fox	Manchester	1872 May 1876 Dec.	1876 Sept. 1877 Sept.
H. C. Pingstone	Manchester	1872 May	1872 Nov.
W. Barnett	Macclesfield	1872 Nov.	1873 Nov.
W. Grimshaw	Eccles	1873 May	1874 May.
J. Leach	Rochdale	1874 May	1878 June.
J. Odgers	Manchester	1874 May	1874 Sept.
J. M. Percival	Manchester	1875 March	1876 March.
W. Appleby	Manchester	1876 March	1888 Sept.
J. D. Kershaw	Oldham	1876 Oct.	1885 Sept.
James Kershaw	Rochdale	1878 June	1878 Sept.
W. Nuttall	Eccles	1879 March	1879 June.
T. Whitworth	Rochdale	1881 Dec.	1885 June.
J. E. Lord	Rochdale	1885 Dec.	1910 April.
Isaac Haigh	Barnsley	1888 August	1903 Feb.
P. G. Redfearn	Birstall	1910 Sept.	1912 Sept.

STATISTICS

SHOWING THE
PROGRESS OF

THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

PROGRESS FROM COMMENCEMENT IN MARCH, 1864, TO DEC., 1911.

Year Ended		£5 Shares taken up.	No. of Members belonging to our Shareholders.	Capital.					
				Shares.	Loans and Deposits.	Trade and Bank Reserve Fund.	Insurance Fund.	Reserved Balances.	Total.
				£	£	£	£	£	£
October,	1864 (30 weeks)	..	18,337	2,455	Included	..	..	..	2,455
„	1865	..	24,005	7,182	in	..	..	..	7,182
„	1866	..	31,030	10,968	Shares.	82	..	..	11,050
January,	1868 (65 weeks)	..	59,849	11,276	14,355	682	..	..	26,313
„	1869	..	74,787	14,888	16,059	1,115	..	..	32,062
„	1870	..	79,245	16,556	22,822	1,280	..	..	40,658
„	1871 (53 weeks)	..	89,880	19,015	22,323	2,826	..	..	44,164
„	1872	5,835	114,588	24,410	25,768	1,910	..	..	52,088
„	1873	6,949	134,276	31,352	112,589	2,916	..	..	146,857
„	1874	13,899	168,985	48,126	147,949	1,613	2,356	..	200,044
„	1875	17,326	198,608	60,930	193,594	5,373	3,385	..	263,282
„	1876	22,254	249,516	78,249	286,614	8,910	5,834	..	379,607
„	1877 (53 weeks)	24,717	276,522	94,590	299,287	12,631	10,843	634	417,985
„	1878	24,979	274,649	108,091	287,536	14,554	12,556	788	418,525
„	1879	28,206	305,161	117,657	291,939	16,245	15,127	1,146	442,114
December,	1879 (50 weeks)	30,688	331,625	130,615	321,670	25,240	15,710	1,095	494,330
„	1880	33,663	361,523	146,061	361,805	38,422	17,905	1,661	565,854
„	1881	34,351	367,973	156,052	386,824	16,037	18,644	2,489	580,046
„	1882	38,643	404,006	171,940	416,832	20,757	19,729	2,945	632,203
„	1883	41,783	433,151	186,692	455,879	20,447	21,949	6,214	691,181
„	1884 (53 weeks)	45,099	459,734	207,080	494,840	25,126	24,324	9,988	761,358
„	1885	51,099	507,772	234,112	524,781	31,094	40,084	11,104	841,175
„	1886	58,612	558,104	270,679	567,527	37,755	57,015	11,403	944,379
„	1887	64,475	604,800	300,953	590,091	39,095	73,237	13,666	1,017,042
„	1888	67,704	634,196	318,583	648,134	51,189	84,201	13,928	1,116,035
„	1889 (53 weeks)	72,399	679,336	342,218	722,321	58,358	119,541	9,197	1,251,635
„	1890	92,572	721,316	434,017	824,974	48,549	155,231	11,695	1,474,466

			£	£	£	£	£	£
December, 1891	100,022	751,269	473,956	900,752	53,165	193,115	15,409	1,636,397
" 1892	112,339	824,149	523,512	925,471	56,301	218,534	17,827	1,741,645
" 1893	121,555	873,698	570,149	917,482	35,813	240,884	14,973	1,779,301
" 1894	127,211	910,104	598,496	972,586	37,556	259,976	22,468	1,891,102
" 1895 (53 weeks)	132,639	930,985	635,541	1,092,070	64,354	282,563	19,050	2,093,578
" 1896	142,868	993,564	682,656	1,195,895	97,852	319,478	20,161	2,316,042
" 1897	151,682	1,053,564	728,749	1,254,319	109,883	350,747	28,623	2,472,321
" 1898	161,720	1,118,158	775,536	1,297,182	152,460	382,620	24,202	2,632,000
" 1899	170,993	1,179,609	821,224	1,372,541	199,104	415,690	20,942	2,829,501
" 1900	182,810	1,249,091	883,791	1,568,163	257,056	447,390	31,545	3,187,945
" 1901 (53 weeks)	196,556	1,315,235	948,944	1,664,765	285,132	477,904	39,304	3,416,049
" 1902	208,299	1,392,399	1,006,894	1,701,932	342,152	446,757	4,915	3,502,650
" 1903	216,249	1,445,099	1,043,031	1,871,026	327,905	481,886	13,700	3,737,548
" 1904	257,424	1,594,145	1,196,703	1,890,352	313,413	516,969	11,739	3,929,176
" 1905	270,366	1,635,527	1,307,341	2,192,681	329,995	559,545	9,371	4,398,933
" 1906	287,915	1,703,564	1,388,338	2,581,120	375,565	598,363	12,557	4,955,943
" 1907 (53 weeks)	303,701	1,768,935	1,476,021	2,857,013	416,872	641,875	15,839	5,407,120
" 1908	323,164	1,845,415	1,570,732	3,031,924	477,370	692,547	16,177	5,758,750
" 1909	341,631	1,925,517	1,657,305	3,276,733	468,602	742,381	16,295	6,161,316
" 1910	355,337	1,991,576	1,740,619	3,481,922	538,984	794,299	10,817	6,566,641
1911	372,280	2,067,776	1,830,511	4,091,472	617,392	848,609	9,446	7,397,430

PROGRESS FROM COMMENCEMENT, IN MARCH, 1864, TO DECEMBER, 1911—*continued.*

Year Ended		Net Sales.	Comparison with corresponding period previous year.		Distributive Expenses.			Net Profit.	Average Dividend paid per £.	Additions to Trade Dept.		Dates Departments and Branches were commenced.
			Increase.	Rate per cent.	Amount.	Rate on Sales Per £	Rate on Sales Per £100.			‡ Reserve Fund.	‡ Insurance Fund.	
		£	£		£	d.	s. d.	£	d.	£	£	
October,	1864 (30 weeks)	51,857	..	..	347	1¾	13 4½	267	1½	..	..	
,,	1865	120,754	..	..	906	1¾	15 0	1,858	3½	..	..	
,,	1866	175,489	54,735	45¼	1,615	2⅛	18 4¾	2,310	3	234	..	Tipperary
January,	1868 (65 weeks)	331,744	112,688	51⅜	3,135	2¼	18 10¾	4,411	3	450	..	
,,	1869	412,240	124,063	43	3,338	1⅞	16 2¼	4,862	2¾	416	..	Kilmallock.
,,	1870	507,217	94,977	23	4,644	2⅛	18 3⅝	4,248	1¾	542	..	Limerick.
,,	1871 (53 weeks)	677,734	159,379	30¾	5,583	1⅞	16 5⅝	7,626	2¼	1,620	..	
,,	1872	758,764	86,559	12⅞	6,853	2⅛	18 0¾	7,867	2¼	1,020	..	Newcastle. Bank.
,,	1873	1,153,132	394,368	51⅞	12,811	2⅝	22 2⅝	11,116	2¼	1,248	..	Manchester Boot and Shoe, Crumpsall.
,,	1874	1,636,950	483,818	41⅞	21,147	3	25 10	14,233	2	922	..	Armagh, Manchester Drapery, Leicester, Cheshire, Waterford, Clonmel.
,,	1875	1,964,829	327,879	20	28,436	3⅜	28 11¼	20,684	2	4,461	..	London, Tralee, Durham.
,,	1876	2,247,395	282,566	14⅜	31,555	3⅜	28 0⅞	26,750	2⅜	4,826	..	Liverpool.
,,	1877 (53 weeks)	2,697,366	401,095	17½	42,436	3¾	31 5½	36,979	2⅜	4,925	..	New York, Goole, Furnishing. S.S. "Plover" purchased. Cork.
,,	1878	2,827,052	188,897	7⅛	43,169	3⅝	30 6⅜	29,189	2	579	..	
,,	1879	2,705,625	121,427*	4⅝*	43,093	3¾	31 10¼	34,959	2⅛	5,970	..	
December,	1879 (50 weeks)	2,645,331	22,774	0⅞	41,309	3¾	31 2¾	42,764	2¾	8,060	..	Launch of S.S. "Pioneer." Rouen. Goole Forwarding Depôt.
,,	1880	3,339,681	611,282	22⅜	47,153	3⅜	28 2¾	42,090	2⅜	10,651	..	Heckmondwike.
,,	1881	3,574,095	234,414	7	51,306	3⅜	28 8½	46,850	2⅝	7,672	..	Copenhagen. Purchase of S.S. "Cambrian."
,,	1882	4,038,238	464,143	12⅞	57,340	3⅜	28 4¾	49,658	2⅝	3,416	..	Tea and Coffee Department, London.
,,	1883	4,546,889	508,651	12½	66,057	3⅜	29 0⅝	47,885	2⅝	3,176	..	Purchase of S.S. "Unity."
,,	1884 (53 weeks)	4,675,371	41,042	0⅞	70,343	3½	30 1	54,491	2¾	6,431	..	Hamburg. Bristol Depôt. Launch of S.S. "Progress."
,,	1885	4,793,151	203,946	4⅜	74,305	3⅝	31 0	77,630	3⅜	4,454	13,259	
,,	1886	5,223,179	430,028	8⅞	81,653	3¾	31 3⅜	83,328	3⅛	7,077	15,469	Longton Depôt. Launch of S.S. "Federation."
,,	1887	5,713,235	490,056	9⅜	93,979	3⅞	32 10¾	65,141	2½	9,408	2,778	Batley, Heckmondwike Currying.
,,	1888	6,200,074	486,839	8½	105,027	4	33 10½	82,490	2⅞	8,684	6,614	London Cocoa Department. Launch of S.S. "Equity." Batley Clothing.
,,	1889 (53 weeks)	7,028,944	709,638	11⅛	117,849	4	33 6⅜	101,984	3⅛	2,249	16,658	
,,	1890	7,429,073	532,750	7⅝	126,879	4	34 1⅞	126,979	3½	..	20,982	Launch of S.S. "Liberty." Leeds Clothing.

	£	£		£	d.	s.	d.	£	d.	£	£	
December, 1891	8,766,430	1,337,357	18	143,151	3⅞	32	7⅞	135,008	3½	1,145	14,702	Dunston Flour Mill, Aarhus, Leicester New Works.
,, 1892	9,300,904	534,474	6	165,737	4¼	35	7⅝	98,532	2½	6,511	1,000	Broughton Cabinet Works.
,, 1893	9,526,167	225,263	2⅜	179,910	4½	37	9¼	84,156	2½	†17,215	7,659	
,, 1894	9,443,938	82,229*	0¾*	186,058	4⅝	39	4¾	126,192	2¾	26,092	..	Montreal. Broughton Clothing Factory.
,, 1895 (53 weeks)..	10,141,917	516,365	5¼	199,512	4⅝	39	4⅛	192,766	3¾	27,424	10,000	Manchester Printing, Gothenburg, Irlam, Irish Creameries.
,, 1896	11,115,056	1,164,496	11⅝	218,393	4⅝	39	8½	177,419	3½	18,045	10,000	W. Hartlepool, Middleton, Roden Estate, Denia.
,, 1897	11,920,143	805.087	7⅛	246,477	4⅞	41	4¼	135,561	2¾	8,338	..	Sydney.
,, 1898	12,574,748	654,605	5⅜	255,032	4¾	40	6¾	231,256	3½	31,618	5,000	Littleboro', Manches'r Tobacco Factory.
,, 1899	14,212,375	1,637,627	13	278,882	4⅝	39	2⅞	286,250	4	63,838	..	
,, 1900	16,043,889	1,831,514	12⅞	314,410	4⅝	39	2¼	289,141	4	48,210	..	Rushden Shoe Factory, Silvertown Corn Mill, Herning Bacon Factory, Odense.
,, 1901 (53 weeks)..	17,642,082	1,448,150	8⅞	335,183	4½	37	11⅞	288,321	4	27,210	..	Tralee Bacon Factory, Roden Convalescent Home, Sydney Oil Works.
,, 1902	18,397,559	1,014,522	5¾	345,855	4½	37	7⅛	336,369	4	51,697	..	Launch of S.S. "Unity," Pelaw.
,, 1903	19,333,142	935,583	5	354,316	4⅜	36	7¾	297,304	4	4,759	..	Luton Cocoa Works, Launch of S.S. "Fraternity," Leicester Hosiery Fac'y.
,, 1904	19,809,196	476,054	2⅜	377,606	4½	38	1⅜	332,374	4	37,774	..	Brislington Butter Factory, Huddersfield and Leeds Brush Factories, Marden Fruit Farm, Bury Weaving Shed.
,, 1905	20,785,469	976,273	4⅞	396,767	4½	38	2⅛	304,568	4	†3,591	..	Desboro' Corset Factory, Launch of S.S. "New Pioneer," Esbjerg.
,, 1906	22,510,035	1,724,566	8¼	430,862	4½	38	3⅜	410,680	4	54,766	..	Rochdale Flour, Oldham Star Flour, & M'chester Sun Flour & Provender Mills.
,, 1907 (53 weeks)..	24,786,568	2,089,570	9⅛	468,101	4½	37	9⅛	488,571	4	67,479	..	
,, 1908	24,902,842	487,222	1⅞	501,975	4¾	40	3¾	371,497	4	†2,481	..	Birmingham Cycle Depôt, Huthwaite Hosiery Factory (transferred from Leicester), Silvertown Soap Works, Birtley Tinplate Works, Dudley Bucket and Fender Works, Keighley Ironworks.
,, 1909	25,675,938	773,096	3	513,704	4¾	40	0⅛	549,080	4	72,549	..	Dunston Soap Works, Leicester Printing Works, Pontefract Fellmongering.
,, 1910	26,567,833	891,895	3⅜	544,584	4⅞	40	11⅞	462,469	4	44,007	..	Avonmouth Flour and Provender Mills.
,, 1911	27,892,990	1,325,157	4⅞	576,830	4⅞	41	4¼	579,913	4	117,894	..	
	438,824,630	..	..	8,215,613	4⅜	37	5¼	7,206,076	3	‡784,555	‡124,121	

* Decrease. † From. ‡ From Disposal of Profit Account.

RESERVE FUND
TRADE DEPARTMENT FROM

Dr.

		£
Deductions from Reserve Fund—		
Subscriptions and Donations to Charitable and other Objects		98,632
Investments Written off: Bank Department		18,259
,, ,, Trade Department		10,660
Insurance Fund		6,000
Land and Buildings Account—Depreciation, Special		1,148
Fixtures ,, ,, ,,		852
Celebration Dinner: Opening Warehouse, Balloon Street		56
Newcastle Formation Expenses		16
21st Anniversary Commemoration Expenses, Manchester		2,017
Sprinklers Account—Amount written off to date		71,629
		209,269
Reserve Fund, December 23rd, 1911 :—		
Investments—		
Manchester Ship Canal Company, 2,000 Ordinary Shares of £10 each	£20,000	
Gilsland Convalescent Home, 7,500 Shares of £1 each	7,500	
British Cotton Growing Association, 5,000 Shares of £1 each	5,000	
North-Western Co-operative Convalescent Homes Association	6,500	
		39,000
Balance—		
As per Balance Sheet, December 23rd, 1911	498,734	
As per proposed Disposal of Profit Account	66,989	
		565,723
		£813,992

ACCOUNT.

COMMENCEMENT OF SOCIETY. Cr.

		£
Additions to Reserve Fund—		
From Disposal of Profit Account, as per page 33—Net		784,555
Balance—Sale of Properties:—		
Strawberry Estate, Newcastle	£1,953	
Land, Liverpool	713	
Rosedale	11	
South Shields	96	
Newhall	418	
Durham	376	
Gorton	10,923	
Calais	319	
Steamships	10,621	
Tipperary	450	
		25,880
Balance—Sale of Shares—New Telephone Company		44
„ Share Investment—Lancashire and Yorkshire Productive Society		60
„ Sale of part Shares—Co-operative Printing Society		63
„ Share Investment—Leicester Hosiery Society		76
„ „ „ Star and Rochdale Corn Mills		14
„ „ „ Keighley Ironworks		55
Dividend on Debts, previously written off		793
Balances, Shares, Loans, &c., Accounts		223
Bonus to Employés: Differences between Amounts Provided and actually Paid		311
Dividend on Sales to Employés		403
Interest on Manchester Ship Canal Shares		1,515
		£813,992

CO-OPERATIVE WHOLESALE

REGISTERED OFFICE: 1, BALLOON

Industrial and Provident Societies

ABSTRACT OF ANNUAL RETURN FOR

(Under the

BALANCE SHEET OF FUNDS AND

	£	s.	d.	£	s.	d.	£	s.	d.
Trade Department—									
372,280 Transferable Shares of £5 each				1,861,400	0	0			
Less Amount unpaid				30,889	4	2			
Due to Shareholders							1,830,510	15	10
Loans and Interest				3,534,335	1	4			
Amount Owing by Society—Goods and Expenses	£785,936	0	2						
Less Selves Account (*see contra*)	21,621	1	11						
				764,314	18	3			
Mortgage and Interest				7,358	12	10			
Received in Advance for Goods				41,523	9	5			
Owing—Insurance Department Claims				1,371	12	5			
„ Insurance Department Premiums				122	12	9			
„ Reserve Fund Account				268	2	8			
Scottish Wholesale Society's Proportion due of Batley, &c., Results				399	0	10			
Reserve for Unexpired Risks—Societies' Fire Insurances				746	5	4			
							4,350,439	15	10
Bank Department—									
Current Accounts				3,519,985	1	9			
Less Bank Balance—Trade Department				1,866,385	18	4			
				1,653,599	3	5			
Deposit Accounts				557,137	0	7			
Employés' Thrift Fund				122,971	18	8			
Commission Owing				28	11	0			
							2,333,736	13	8
Reserves—Trade and Bank Departments—									
Reserve Fund—Trade Department	(a)£498,734	9	7						
„ „ Bank „	118,657	6	8						
				617,391	16	3			
Insurance Fund				848,608	10	3			
Reserve Balances—Purchasing Depôts				9,445	15	10			
							1,475,446	2	4
Profits appropriated but not paid during the Financial Year—									
Trade Department				£326,234	9	7			
Bank Department				21,081	16	1			
							347,316	5	8
Total							£10,337,449	13	4

(*a*) Exclusive of the following share investments made from this fund—

Manchester Ship Canal Company (2,000 Ordinary Shares)	£20,000
Gilsland Convalescent Home	7,500
North-Western Co-operative Convalescent Homes Association	6,500
British Cotton Growing Association	5,000
	(*a*) £39,000

Signature of Treasurer (No Treasurer).

The undersigned, having had access to all the Books and Accounts of the Society, and and Vouchers relating thereto, now sign the same as found to be correct, duly vouched, and

March 27th, 1912.

SOCIETY LIMITED.

STREET, MANCHESTER.

Act, 1893, 56 and 57 Vict., c. 39.

YEAR ENDED 23rd DECEMBER, 1911

above Act).

EFFECTS, AS AT 23RD DECEMBER, 1911.

		£ s. d.	£ s. d.
Trade Department—			
Value of Stock in Trade			2,674,671 15 10
„ Buildings, Fixtures, and Land—(used in trade)			1,666,343 16 11
Four Steamships (used in trade) (*Written off*)			....
INVESTMENTS AND OTHER ASSETS—			
In Buildings, Fixtures, and Land		357,631 10 10	
In Shares of Industrial and Provident Societies		(*b*) 3,081 9 7	
In Shares of Companies		(*b*) 2,335 2 3	
C.W.S. Proportion of Partnership Capital, including Interest and Profits—English and Scottish Wholesale Societies.		216,886 4 9	
Rents Due		1,400 7 7	
Expenses Stock, and Payments in Advance		17,601 9 5	
Amount Owing by Members and others at end of Year—Goods and Freights	£1,010,600 15 1		
Less Selves Account (*see contra*)	21,621 1 11		
		988,979 13 2	
Payments in Advance for Goods		48,636 17 1	
			1,636,552 14 8
Bank Department—Investments and other Assets.			
On Freehold or Leasehold Security		1,061,303 16 8	
On Shares and Loans		47,377 15 11	
Land and Buildings		3,715 15 4	
Consols		177,227 12 0	
British Corporation Mortgages, Stocks, &c.		2,101,252 1 2	
British Railway Debentures and Preference Stocks		50,206 3 1	
Stamped Cheques		189 0 0	
Cash in Banks		884,772 11 0	
			4,326,044 15 2

Cash in hand and at Branches:—

	Trade Dept.	Bank Dept.	
Cash in hand	£9,170 0 0	£13,816 19 7	
„ at Branches	10,849 11 2	....	
	£20,019 11 2	£13,816 19 7	33,836 10 9

(*b*) Exclusive of investments made from Reserve Fund (*see a*).

Total	£10,337,449 13 4

Secretary—THOS. BRODRICK, Eccles, near Manchester.

having examined the foregoing General Statement, and verified the same with the Accounts in accordance with law.

THOS. JAS. BAYLIS, High Street, Rotherham,
T. WOOD, 40 to 46, Deansgate Arcade, Manchester,
C. J. BECKETT, Sunnyhurst, 33, All Saints' Road, St. Annes-on-Sea,
BENJ. TETLOW, 94, Westgate Road, Newcastle-on-Tyne,
PERCY G. REDFEARN, Vernon Road, Heckmondwike,

ACCOUNTANTS AND PUBLIC AUDITORS.

MANCHESTER GROCERY AND PROVISION TRADE.

Since keeping a separate Account.

Period.	Ended.		Sales.	Expenses.			Net Profit.			Stocks at end.
				Amount.	Rate per £.		Amount.	Rate per £.		
			£	£	s.	d.	£	s.	d.	£
1¾ **Years,**	January,	1876..	2,586,691	26,417	0	2⅜	31,028	0	2⅞	56,487
5 „	December,	1880..	8,740,658	87,603	0	2⅜	140,043	0	3¾	70,091
5 „	„	1885..	11,723,202	127,892	0	2½	157,209	0	3⅛	92,790
5 „	„	1890..	15,511,593	180,023	0	2¾	264,131	0	4	123,432
5 „	„	1895..	21,956,461	279,262	0	3	339,816	0	3⅝	159,930
5 „	„	1900..	28,186,928	374,568	0	3⅛	500,911	0	4¼	158,537
5 „	„	1905..	41,629,024	489,689	0	2¾	774,698	0	4⅜	237,374
Year,	„	1906..	10,116,804	116,290	0	2¾	199,945	0	4⅝	273,669
„ (53 wks)	„	1907..	11,404,612	128,137	0	2⅝	234,190	0	4⅞	265,372
„	„	1908..	11,265,443	138,122	0	2⅞	210,813	0	4⅜	240,136
„	„	1909..	11,704,861	140,372	0	2⅞	250,599	0	5⅛	294,9 0
„	„	1910..	12,189,696	146,485	0	2⅞	239,431	0	4⅝	292,133
„	„	1911..	12,672,297	157,362	0	2⅞	249,347	0	4⅝	335,733
Half Year,	June,	1912..	6,306,599	78,668	0	2⅞	102,129	0	3⅞	218,745
38¼ **Years'** Total....			205,994,869	2,470,890	0	2⅞	3,694,290	0	4¼	..

MANCHESTER DRAPERY TRADE.

Since keeping a separate Account.

Period.	Ended.		Sales.	Expenses.			Net Profit.			Stocks at end.
				Amount.	Rate per £.		Amount.	Rate per £.		
			£	£	s.	d.	£	s.	d.	£
2¼ **Years,**	January,	1876..	211,351	11,484	1	1	2,165	0	2⅜	72,408
5 „	December,	1880..	672,992	43,116	1	3⅜	* 941	0	0¼	44,105
5 „	„	1885..	771,933	42,913	1	1¼	20,277	0	6¼	44,948
5 „	„	1890..	1,205,935	60,656	1	0	25,278	0	5½	84,739
5 „	„	1895..	1,920,447	100,386	1	0½	48,223	0	6	108,337
5 „	„	1900..	2,568,623	141,497	1	1⅛	88,133	0	8⅛	153,641
5 „	„	1905..	3,315,793	196,568	1	2⅛	94,449	0	6¾	107,837
Year,	„	1906..	791,636	47,894	1	2½	25,342	0	7⅝	116,807
„ (53 wks)	„	1907..	894,191	54,131	1	2½	32,021	0	8½	110,503
„	„	1908..	899,895	59,075	1	3¾	23,463	0	6¼	111,677
„	„	1909..	941,120	59,221	1	3	32,689	0	8¼	108,351
„	„	1910..	961,267	63,486	1	3¾	29,297	0	7¼	126,202
„	„	1911..	1,075,460	68,414	1	3¼	33,693	0	7½	125,698
Half Year,	June,	1912..	521,841	34,121	1	3⅝	17,789	0	8⅛	145,258
38¾ **Years'** Total....			16,752,484	932,962	1	2	471,878	..		..
Less Depreciation, October, 1877............							4,757	..		
Leaves Net Profit							467,121	0	6⅝	

* Loss.

Note.—To December, 1883, the figures include Woollens and Ready-Mades Department.
„ To June, 1905, inclusive, the figures include Desboro' Corset Factory, } now separately
„ To December, 1906, „ „ „ Broughton Shirt „ } stated in Prod. Ac/s.

MANCHESTER WOOLLENS AND READY-MADES TRADE.

Since publishing a separate Account in Balance Sheet.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.	
			Amount.	Rate per £.	Amount.	Rate per £.	(*a*)	(*b*)
		£	£	s. d.	£	s. d.	£	£
2 Years,	December, 1885	41,578	2,470	1 2¼	745	0 4¼	5,242	..
5 „	„ 1890	120,546	8,331	1 4½	*1,196	0 2⅜	11,463	..
5 „	„ 1895	255,315	15,905	1 2⅞	*3,232	0 3	15,608	..
5 „	„ 1900	622,486	35,706	1 1¾	13,805	0 5¼	35,978	..
5 „	„ 1905	874,585	51,849	1 2⅛	16,346	0 4⅜	51,262	16,779
Year,	„ 1906	208,611	12,578	1 2⅜	4,826	0 5½	56,468	26,647
„ (53 wks)	„ 1907	231,457	13,664	1 2⅛	6,035	0 6¼	59,283	31,652
„	„ 1908	239,358	15,140	1 3⅛	1,747	0 1¾	60,661	37,554
„	„ 1909	252,462	15,562	1 2¾	7,162	0 6¾	62,135	30,308
„	„ 1910	258,612	16,734	1 3½	5,705	0 5¼	63,211	31,741
„	„ 1911	282,688	18,693	1 3¾	4,569	0 3⅞	71,082	33,428
Half Year,	June, 1912	162,663	10,244	1 3	2,118	0 3	65,017	28,509
28½ **Years'** Total..		3,550,361	216,876	1 2⅝	58,630	0 3⅞	..	..

* Loss. (*a*) Woollens and Ready-mades and Outfitting. (*b*) Linings and Dyed Goods.
NOTE.—To June, 1895, inclusive, the Results and Stocks include Broughton Clothing Factory.

MANCHESTER BOOT AND SHOE TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2¼ **Years,**	January, 1876 ..	96,648	2,659	0 6½	1,524	0 3¾	7,711
5 „	December, 1880 ..	292,347	10,500	0 8½	3,646	0 2⅞	11,484
5 „	„ 1885 ..	439,988	14,703	0 8	6,330	0 3⅜	16,074
5 „	„ 1890 ..	738,251	24,180	0 7¾	17,519	0 5⅝	32,095
5 „	„ 1895 ..	1,175,301	48,031	0 9¾	18,957	0 3¾	56,302
5 „	„ 1900 ..	1,493,428	59,448	0 9½	30,468	0 4⅞	62,178
5 „	„ 1905 ..	1,859,595	70,983	0 9⅛	31,162	0 4	63,144
Year,	„ 1906 ..	426.797	15.167	0 8½	9,661	0 5⅜	57,329
„ (53 wks)	„ 1907 ..	470,110	17,049	0 8⅝	9,039	0 4½	57,663
„	„ 1908 ..	462,989	18,680	0 9⅝	4,849	0 2½	69,809
„	„ 1909 ..	475,612	20,008	0 10	7,081	0 3½	78,109
„	„ 1910 ..	463,810	20,431	0 10½	6,491	0 3¼	80,190
„	„ 1911 ..	469,916	21,392	0 10⅞	5,173	0 2⅝	85,715
Half Year,	June, 1912 ..	275,146	11,158	0 9⅝	4,714	0 4	84,068
38¾ **Years'** Total.....		9,139,938	354,389	0 9¼	156,614	0 4	..

MANCHESTER FURNISHING TRADE.

Since keeping a separate Account.

Period.	Ended.	Sales.	Expenses.		Net Profit.		Stocks at end. (*a*)
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
4½ **Years,**	December, 1880...	81,386	4,999	1 2⅝	617	0 1¾	4,307
5 „	„ 1885...	184,218	9,354	1 0⅛	2,379	0 3	5,817
5 „	„ 1890...	439,580	21,250	0 11½	6,408	0 3⅜	12,930
5 „	„ 1895...	781,803	41,130	1 0⅝	6,587	0 2	19,574
5 „	„ 1900...	1,317,554	65,372	0 11⅞	23,638	0 4¼	27,817
5 „	„ 1905...	1,639,436	80,885	0 11¾	22,300	0 3¼	28,388
Year,	„ 1906...	378,332	18,321	0 11½	5,861	0 3⅝	27,227
„ (53 wks)	„ 1907...	416,266	19,510	0 11⅛	7,036	0 4	29,037
„	„ 1908...	412,290	21,550	1 0½	5,357	0 3	30,173
„	„ 1909...	408,036	22,623	1 1	2,569	0 1½	29,967
„	„ 1910...	416,050	23,122	1 1¼	2,544	0 1⅜	31,664
„	1911...	471,296	28,215	1 2¼	2,029	0 1	32,739
Half Year, June,	1912...	224,731	14,761	1 3¾	115	..	33,426
36 Years' Total		7,170,978	371,092	1 0⅜	87,440	0 2⅞	..

NOTE.—From March, 1893, to June, 1895, inclusive, the Results and Stocks include Broughton Cabinet Works.

(*a*) Excludes Longton Stock. MEMO.—In Balance Sheet Longton Stocks included with Manchester Furnishing Stocks.

NEWCASTLE BRANCH GROCERY AND PROVISION TRADE.

Since keeping a separate Account.

Period.	Ended.	Sales.	Expenses.		Net Profit.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years,	December, 1880...	2,582,396	38,033	0 3½	23,708	0 2⅛	44,398
5 „	„ 1885...	4,237,286	53,274	0 3	55,386	0 3⅛	53,546
5 „	„ 1890...	5,217,881	70,760	0 3¼	93,880	0 4¼	42,136
5 „	„ 1895...	7,761,473	104,141	0 3⅛	155,711	0 4¾	46,719
5 „	„ 1900...	10,795,105	169,596	0 3¾	185,269	0 4	87,591
5 „	„ 1905...	14,933,269	210,120	0 3⅜	182,038	0 2⅞	74,783
Year,	„ 1906...	3,208,817	48,957	0 3⅝	50,190	0 3¾	95,764
„ (53 wks)	„ 1907...	3,485,299	50,371	0 3⅜	61,083	0 4⅛	106,860
„	„ 1908...	3,461,562	51,922	0 3½	64,133	0 4⅜	86,173
„	„ 1909...	3,532,418	52,729	0 3½	73,414	0 4⅞	106,657
„	„ 1910...	3,531,286	54,862	0 3⅝	57,466	0 3⅞	115,499
„	„ 1911...	3,711,452	54,989	0 3½	81,944	0 5¼	138,373
Half Year,	June, 1912...	1,787,145	27,686	0 3⅝	31,735	0 4¼	113,836
36½ Years' Total......		68,245,389	987,440	0 3⅜	1,115,957	0 3⅞	..

NOTE.—To December, 1903, the figures include Pelaw Printing, now separately stated in Productive Accounts.

NEWCASTLE BRANCH DRAPERY TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years,	December, 1880..	234,269	10,745	0 11	5,484	0 5½	16,171
5 "	" 1885..	513,938	17,599	0 8⅛	21,903	0 10⅛	24,084
5 "	" 1890..	876,923	30,548	0 8¼	37,968	0 10⅜	33,216
5 "	" 1895..	1,351,804	44,684	0 7⅞	57,256	0 10⅛	48,361
5 "	" 1900..	1,864,292	71,047	0 9⅛	84,856	0 10⅞	63,704
5 "	" 1905..	2,259,678	122,128	1 0⅞	64,195	0 6¾	59,939
Year,	" 1906..	493,226	29,330	1 2¼	9,038	0 4⅜	60,754
" (53 wks)	" 1907..	563,332	30,330	1 0⅞	15,210	0 6⅜	60,274
"	" 1908..	574,542	31,899	1 1¼	16,036	0 6⅝	56,579
"	" 1909..	537,626	32,726	1 2½	15,202	0 6¾	58,331
"	" 1910..	530,253	32,545	1 2⅝	13,183	0 5⅞	58,798
"	" 1911..	589,604	34,264	1 1⅞	15,030	0 6	57,536
Half Year,	June, 1912..	270,017	17,196	1 3¼	6,739	0 5⅞	61,365
36½ Years' Total		10,659,504	505,041	0 11¼	362,100	0 8⅛	..

NOTE.—To June, 1898, the figures include Woollens and Ready-Mades Department.
" To December, 1903, the figures include Pelaw Shirt Factory, now shown in Productive Accounts with Pelaw Tailoring and Kersey Factories.

NEWCASTLE BRANCH WOOLLENS AND READY-MADES TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2½ Years,	December, 1900..	339,631	10,361	0 7¼	16,984	1 0	35,627
5 "	" 1905..	719,657	32,340	0 10¾	24,408	0 8⅛	32,054
Year,	" 1906..	153,401	7,303	0 11⅜	7,059	0 11	34,642
" (53 wks)	" 1907..	171,212	7,919	0 11	6,527	0 9⅛	35,197
"	" 1908..	172,518	8,009	0 11⅛	6,929	0 9⅝	40,214
"	" 1909..	167,540	8,338	0 11⅞	7,777	0 11⅛	35,462
"	" 1910..	164,967	8,365	1 0⅛	6,980	0 10⅛	36.310
"	" 1911..	181,689	8,974	0 11¾	6,763	0 8⅞	39,327
Half Year,	June, 1912..	94,279	4,552	0 11½	4,835	1 0¼	32,318
14 Years' Total		2,164,894	96,161	0 10⅝	88,262	0 9¾	..

NOTE.—To December, 1903, the figures include Pelaw Tailoring and Kersey Factories, now shown in Productive Accounts with Pelaw Shirt Factory.

NEWCASTLE BRANCH BOOT AND SHOE TRADE.

Since keeping a separate Account.

Period.	Ended.	Sales.	Expenses.		Net Profit.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 **Years,**	December, 1880..	144,855	4,500	0 7⅜	2,412	0 4	5,971
5 „	„ 1885..	327,150	9,980	0 7¼	8,276	0 6	11,319
5 „	„ 1890..	493,126	18,876	0 9⅛	7,874	0 3¾	11,870
5 „	„ 1895..	648,837	22,443	0 8¼	14,020	0 5⅛	20,680
5 „	„ 1900..	893,524	31,452	0 8⅜	21,199	0 5⅝	26,770
5 „	„ 1905..	1,179,581	47,466	0 9⅝	18,082	0 3⅝	29,423
Year,	„ 1906..	248,898	9,731	0 9⅜	6,081	0 5¾	27,237
„ (53 wks)	„ 1907..	268,408	10,195	0 9	5,089	0 4½	27,469
„	„ 1908..	269,241	10,374	0 9⅛	4,881	0 4¼	32,096
„	„ 1909..	261,707	10,744	0 9¾	4,042	0 3⅝	34,229
„	„ 1910..	243,356	10,736	0 10½	3,457	0 3⅜	33,298
„	„ 1911..	253,922	10,787	0 10⅛	4,245	0 4	33,346
Half Year,	June, 1912..	130,491	5,331	0 9¾	1,665	0 3	36,381
36½ **Years'** Total		5,363,096	202,615	0 9	101,323	0 4½	..

Note.—To December, 1888, the figures include Furnishing Department.

NEWCASTLE BRANCH FURNISHING TRADE.

Since keeping a separate Account.

Period.	Ended.	Sales.	Expenses.		Net Profit.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2 **Years,**	December, 1890..	138,487	6,287	0 10⅞	2,387	0 4⅛	10,474
5 „	„ 1895..	485,907	26,707	1 1⅛	6,233	0 3	16,120
5 „	„ 1900..	963,098	47,272	0 11¾	24,066	0 5⅞	29,796
5 „	„ 1905..	1,285,488	76,223	1 2⅛	11,638	0 2⅛	28,555
Year,	„ 1906..	257,204	18,499	1 5¼	4,246	0 3⅞	30,656
„ (53 wks)	„ 1907..	301,266	19,853	1 3¾	8,367	0 6⅝	28,357
„	„ 1908..	308,485	20,125	1 3⅝	8,465	0 6½	27,762
„	„ 1909..	284,285	20,750	1 5½	5,686	0 4¾	31,111
„	„ 1910..	260,629	20,797	1 7⅛	3,311	0 3	32,852
„	„ 1911..	293,895	21,438	1 5½	5,333	0 4¼	32,119
Half Year,	June, 1912..	129,194	10,395	1 7¼	1,206	0 2⅛	32,608
23½ **Years'** Total		4,707,938	288,346	1 2⅝	80,938	0 4⅛	..

Note.—To December, 1903, the figures include Pelaw Cabinet Factory, now separately stated in Productive Accounts.

LONDON BRANCH GROCERY AND PROVISION TRADE

(INCLUDING BRISTOL, CARDIFF AND NORTHAMPTON DEPOTS).

Since keeping a separate Account.

Period.	Ended.	Sales.	Expenses.			Net Profit.			Stocks at end.
			Amount.	Rate per £.		Amount.	Rate per £.		
		£	£	s.	d.	£	s.	d.	£
1¾ **Years,**	January, 1876 ..	203,137	3,907	0	4½	2,151	0	2½	7,219
5 ,,	December, 1880 ..	1,119,233	17,326	0	3⅝	17,688	0	3¾	20,789
5 ,,	,, 1885 ..	1,746,107	29,470	0	4	24,718	0	3⅜	24,256
5 ,,	,, 1890 ..	3,661,913	66,023	0	4¼	51,270	0	3¼	57,347
5 ,,	,, 1895 ..	6,125,158	125,071	0	4⅞	74,567	0	2⅞	45,828
5 ,,	,, 1900 ..	8,924,536	188,854	0	5	137,122	0	3⅝	109,468
5 ,,	,, 1905 ..	15,225,894	247,770	0	3⅞	221,376	0	3⅜	129,171
Year,	,, 1906 ..	3,638,704	59,051	0	3⅞	58,069	0	3¾	153,199
,, (53 wks)	,, 1907 ..	4,009,088	61,247	0	3⅝	66,616	0	3⅞	152,934
,,	,, 1908 ..	4,157,196	63,338	0	3⅝	68,948	0	3⅞	137,110
,,	,, 1909 ..	4,432,219	66,212	0	3½	82,639	0	4⅜	150,067
,,	,, 1910 ..	4,743,186	74,431	0	3¾	77,798	0	3⅞	183,194
,,	,, 1911 ..	4,890,468	76,215	0	3⅝	94,010	0	4½	191,004
Half Year,	June, 1912 ..	2,557,571	38,590	0	3½	47,690	0	4⅜	148,373
38½ **Years'** Total		65,434,410	1,117,505	0	4	1,024,662	0	3¾	..

LONDON BRANCH BOOT & SHOE TRADE

(INCLUDING BRISTOL DEPOT).

Since keeping a separate Account.

Period.	Ended.	Sales.	Expenses.		Net Profit.		Net Loss.		Stocks at end.
			Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	
		£	£	s. d.	£	s. d.	£	s. d.	£
3¼ Years,	December, 1890.	105,438	5,640	1 0¾	152	0 0½	..	..	6,051
5 "	" 1895.	242,974	15,350	1 3⅛	..	..	1,013	0 1	11,182
5 "	" 1900.	376,424	24,274	1 3⅜	2,064	0 1¼	..	..	20,287
5 "	" 1905.	596,359	34,976	1 2	4,919	0 1⅞	..	..	24,120
Year,	" 1906.	138,633	9,003	1 3½	1,054	0 1¾	..	..	38,529
" (53 wks)	" 1907.	161,497	10,462	1 3½	355	0 0½	..	..	36,064
"	" 1908.	170,364	12,257	1 5¼	..	..	2,361	0 3¼	43,025
"	" 1909.	172,248	12,585	1 5½	..	..	2,118	0 2⅞	39,963
"	" 1910.	175,447	13,838	1 6⅞	..	..	3,291	0 4½	45,515
"	" 1911.	179,818	13,247	1 5⅝	..	..	3,455	0 4½	42,629
Half Year,	June, 1912.	97,889	6,528	1 4	..	..	855	0 2	45,675
24¾ Years' Total....		2,417,091	158,160	1 3⅝	8,544	..	13,093	..	..
				Less Profit............	..	..	8,544	..	..
				Leaves Net Loss......	..	..	4,549	0 0⅜	..

LONDON BRANCH FURNISHING TRADE

(INCLUDING BRISTOL DEPOT).

Since keeping a separate Account.

Period.	Ended.	Sales.	Expenses.		Net Profit.		Net Loss.		Stocks at end.
			Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	
		£	£	s. d.	£	s. d.	£	s. d.	£
1¾ Years,	December, 1890.	53,957	4,487	1 7⅞	..	..	952	0 4¼	3,957
5 "	" 1895.	208,925	17,814	1 8⅜	..	..	1,655	0 1⅞	8,604
5 "	" 1900.	370,518	29,067	1 6¾	..	..	160	..	12,854
5 "	" 1905.	490,048	40,071	1 7½	2,536	0 1⅛	..	..	14,136
Year,	" 1906.	93,539	9,593	2 0½	..	..	354	0 2⅛	15,942
" (53 wks)	" 1907.	111,721	10,228	1 9⅞	464	0 0⅞	..	..	13,919
"	" 1908.	123,740	10,940	1 9⅛	1,293	0 2½	..	..	12,640
"	" 1909.	140,485	11,239	1 7⅛	1,927	0 3¼	..	..	11,794
"	" 1910.	147,914	12,554	1 8¼	1,456	0 2¼	..	..	14,251
"	" 1911.	153,827	13,118	1 8⅝	3,000	0 4⅝	..	..	14,297
Half Year,	June, 1912.	73,339	6,671	1 9¾	..	..	118	0 0⅜	16,364
23¼ Years' Total....		1,968,013	165,782	1 8⅛	10,676	..	3,739	..	..
				Less Loss	3,739	..			
				Leaves Net Profit	6,937	0 0¾			

LONDON BRANCH

(INCLUDING

Since keeping

Period.	Ended.	Sales.			Expenses.	
		Drapery.	Boots.	Total.	Amount.	Rate per £.
		£	£	£	£	s. d.
Half Year,	December, 1880	1,657	6,500	8,157	312	0 9⅛
5 Years,	" 1885	120,699	89,210	209,909	11,677	1 1¼
5 "	" 1890	323,400	*45,281	368,681	28,327	1 6⅜
5 "	" 1895	439,003	..	439,003	33,431	1 6¼
5 "	" 1900 ...	693,385	..	693,385	55,546	1 7⅛
5 "	" 1905	989,710	..	989,710	80,375	1 7⅜
Year,	" 1906	212,064	..	212,064	18,646	1 9
" (53 weeks)	" 1907	247,997	..	247,997	21,626	1 8⅞
"	" 1908	271,693	..	271,693	25,043	1 10
"	" 1909	292,621	..	292,621	25,367	1 8¾
"	" 1910	324,795	..	324,795	29,400	1 9⅝
"	" 1911	372,985	..	372,985	31,694	1 8⅜
Half Year,	June, 1912	180,033	..	180,033	16,232	1 9⅝
32 **Years'** Total		4,470,042	140,991	4,611,033	377,676	1 7⅝

* Two years only.

NOTE.—The above figures include the following: Boots and Shoes to September, 1887;

LONDON BRANCH WOOLLENS

(INCLUDING

Since keeping

Period.	Ended.	Sales.	Expenses.	
			Amount.	Rate per £.
		£	£	s. d.
2¾ **Years,**	December, 1900	96,037	9,128	1 10¾
5 "	" 1905	300,139	28,287	1 10½
Year,	" 1906	65,416	6,835	2 1
" (53 weeks)	" 1907	78,873	8,402	2 1½
"	" 1908	87,582	9,794	2 2¾
"	" 1909	85,324	9,406	2 2⅜
"	" 1910	91,630	10,095	2 2⅜
"	" 1911	100,165	10,600	2 1⅜
Half Year,	June, 1912	57,524	5,672	1 11⅝
14½ **Years'** Total		962,690	98,219	2 0⅜

DRAPERY TRADE
BRISTOL DEPOT).
a separate Account.

Period.	Ended.	Net Profit. Amount.	Net Profit. Rate per £.	Stocks at end.
		£	s. d.	£
Half Year,	December, 1880	36	0 1	3,805
5 Years,	" 1885	1,963	0 2¼	11,502
5 "	" 1890	*5,789	0 3¾	12,607
5 "	" 1895	515	0 0¼	21,859
5 "	" 1900	9,992	0 3⅜	45,685
5 "	" 1905	10,986	0 2⅜	44,749
Year,	" 1906	613	0 0⅝	53,120
" (53 weeks)	" 1907	3,416	0 3¼	61,475
"	" 1908	1,563	0 1⅜	55,054
"	" 1909	3,530	0 2⅞	56,510
"	" 1910	4,633	0 3⅜	64,686
"	" 1911	6,392	0 4	62,378
Half Year, June,	1912	2,501	0 3¼	70,981
32 Years' Total		40,351	0 2	..

* Loss.

Furnishing to March, 1889; Woollens and Ready-mades to March, 1898.

AND READY-MADES TRADE
BRISTOL DEPOT).
a separate Account.

Period.	Ended.	Net Profit. Amount.	Net Profit. Rate. per £.	Stocks at end.
		£	s. d.	£
2¾ Years,	December, 1900	2,054	0 5⅛	14,908
5 "	" 1905	4,901	0 3⅞	21,602
Year,	" 1906	1,124	0 4	21,921
" (53 weeks)	" 1907	196	0 0½	28,218
"	" 1908	*870	0 2⅜	29,769
"	" 1909	224	0 0⅝	24,812
"	" 1910	*911	0 2⅜	27,110
"	" 1911	*472	0 1⅛	27,391
Half Year, June,	1912	1,238	0 5⅛	28,481
14½ Years' Total		7,484	0 1¾	..

* Loss.

CRUMPSALL BISCUIT AND

Since keeping

PERIOD.	ENDED.	Net Supplies.	Production.	EXPENSES.			
				Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
2¼ Years,	January, 1876 ..	29,840	29,394	5,309	707	953	6,969
5 ,,	December, 1880 ..	87,213	87,003	14,589	2,427	2,298	19,314
5 ,,	,, 1885 ..	106,679	106,959	18,014	3,194	2,122	23,330
5 ,,	,, 1890 ..	177,924	181,173	35,716	6,308	4,022	46,046
5 ,,	,, 1895 ..	421,775	426,035	73,418	10,340	8,048	91,806
5 ,,	,, 1900 ..	464,581	443,116	101,908	13,412	6,020	121,340
5 ,,	,, 1905 ..	799,152	791,129	188,172	21,110	12,793	222,075
Year,	,, 1906 ..	183,913	180,133	42,111	5,132	3,146	50,389
,, (53 wks)	,, 1907 ..	188,175	184,480	43,495	5,557	3,305	52,357
,,	,, 1908 .	187,764	186,124	39,703	4,894	2,726	47,323
,,	,, 1909 ..	187,182	183,390	41,332	3,966	2,102	47,400
,,	,, 1910 ..	189,677	188,350	43.290	3,966	2,026	49,282
,,	,, 1911 ..	207,694	204,879	50,645	3,966	1,940	56,551
Half Year,	June, 1912 ..	98,191	97,259	23,088	1,983	1,071	26,142
38¾ Years' Total		3,329,760	3,289,424	720,790	86,962	52,572	860,324

NOTE.—Dry Soap and Preserves transferred to Irlam and

SWEET WORKS TRADE.

a separate Account.

Period.	Ended.	Expenses. Rate on Production. Per cent.			Per £.		Net Profit. Amount.	Rate per £ on Supplies.		Stocks at end.
		£	s.	d.	s.	d.	£	s.	d.	£
2¼ Years, January,	1876..........	23	14	2⅛	4	8⅞	955	0	7⅝	1,538
5 "	**December,** 1880..........	22	3	11¾	4	5¼	4,649	1	0¾	1,793
5 "	" 1885..........	21	16	2⅞	4	4¼	7,987	1	5⅞	3,534
5 "	" 1890..........	25	8	3⅝	5	0⅞	1,027	0	1[illegible]	12,712
5 "	" 1895..........	21	10	11⅝	4	3⅝	23,500	1	1¼	28,905
5 "	" 1900..........	27	7	8	5	5⅝	24,157	1	0⅜	14,018
5 "	" 1905..........	28	1	4⅞	5	7¼	57,382	1	5⅛	14,631
Year,	" 1906..........	27	19	5½	5	7⅛	13,969	1	6⅛	15,355
" (53 wks)	" 1907..........	28	7	7⅜	5	8	12,276	1	3⅝	14,337
"	" 1908..........	25	8	6⅛	5	1	16,048	1	8½	9,967
"	" 1909..........	25	16	11⅛	5	2	18,708	1	11⅞	7,994
"	" 1910..........	26	3	3⅝	5	2¾	19,279	2	0⅜	9,907
"	" 1911..........	27	12	0½	5	6⅛	21,042	2	0¼	15,516
Half Year, June,	1912..........	26	17	6⅞	5	4½	3,799	0	9¼	17,135
38¾ Years' Total		26	3	1	5	2¾	224,778	1	4⅛	..

Middleton respectively, September, 1896.

MIDDLETON PRESERVE, PEEL,

From

Period.	Ended.	Net Supplies.	Production.	Expenses.			
				Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
4½ Years,	December, 1900	608,218	639,903	82,018	12,740	11,254	106,012
5 „	„ 1905	1,214,080	1,229,847	134,015	17,728	20,507	172,250
Year,	„ 1906	305,318	303,829	32,719	4,174	4,429	41,322
„ (53 weeks)	„ 1907	317,220	355,147	46,432	4,221	5,214	55,867
„	„ 1908	285,143	283,960	41,586	5,435	6,844	53,865
„	„ 1909	286,291	272,126	39,380	7,283	6,963	53,626
„	„ 1910	353,912	357,697	45,736	8 648	7,675	62,059
„	„ 1911	404,163	400,893	53,887	9,397	8,174	71,458
Half Year,	**June,** 1912	195,371	175,779	25,515	4,757	4,017	34,289
16 Years' Total		3,969,716	4,019,181	501,288	74,383	75,077	650,748

IRLAM SOAP, CANDLE, LARD,

From

Period.	Ended.	Net Supplies.	Production.	Expenses.			
				Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
20 Weeks,	December, 1895 ..	26,999	32,391	3,597	807	656	5,060
5 Years,	„ 1900 ..	908,258	904,415	104,511	19,765	15,343	139,619
5 „	„ 1905 ..	1,875,031	1,852,601	201,734	29,576	24,818	256,123
Year,	„ 1906 ..	609,171	580,195	54,817	8,836	7,368	71,021
„ (53 wks)	„ 1907 ..	920,662	813,328	64,933	9,028	6,456	80,417
„	„ 1908 ..	780,926	741,960	62,957	9,105	5,870	77,932
„	„ 1909 ..	656,644	642,704	62,276	9,118	5,759	77,153
„	„ 1910 ..	637,103	613,312	67,997	8,791	5,508	82,296
„	„ 1911 ..	620,965	610,157	71,658	6,280	4,962	82,900
Half Year,	June, 1912 ..	293,116	293,835	37,747	3,096	2,726	43,569
16 Years and 11 Mo. Total.		7,328,875	7,084,898	732,227	104,402	79,461	916,090

NOTE.—Durham Soap Works business commenced January, 1875; sold March, 1896, when trade was transferred to Irlam.

AND PICKLE WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.				
		Per cent.	Per £.	Amount.	Rate per £ on Supplies.	
		£ s. d.	s. d.	£	s. d.	£
4½ Years,	December, 1900	16 11 4	3 3¾	24,328	0 9½	66,044
5 „	„ 1905	14 0 1⅜	2 9½	35,393	0 6⅞	99,938
Year,	„ 1906	13 12 0	2 8⅝	26,626	1 8⅞	94,920
„ (53 weeks)	„ 1907	15 14 7¼	3 1¾	11,155	0 8⅜	131,721
„	„ 1908	18 19 4½	3 9½	*4,210	0 3½	125,013
„	„ 1909	19 14 1½	3 11¼	23,063	1 7¼	119,743
„	„ 1910	17 6 11⅞	3 5⅝	19,643	1 1¼	137,351
„	„ 1911	17 16 5⅞	3 6¾	15,371	0 9⅛	130,098
Half Year,	June, 1912	19 10 1⅝	3 10¾	5,433	0 6⅝	124,294
16 Years' Total		16 3 9¾	3 2¾	156,802	0 9⅜	..

* Loss.

AND STARCH WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end. (*a*)
		RATE ON PRODUCTION.				
		Per cent.	Per £.	Amount.	Rate per £ on Supplies.	
		£ s. d.	s. d.	£	s. d.	£
20 Weeks,	December, 1895	15 12 5⅛	3 1⅜	369	0 3¼	30,825
5 Years,	„ 1900	15 8 8⅞	3 1	40,319	0 10⅝	74,059
5 „	„ 1905	13 16 6	2 9⅛	83,518	0 10⅝	125,435
Year,	„ 1906	12 4 9¾	2 5⅜	14,770	0 5¾	113,008
„ (53 wks)	„ 1907	9 17 8⅞	1 11⅝	17,150	0 4⅜	127,527
„	„ 1908	10 10 0¾	2 1⅛	38,180	0 11⅝	117,130
„	„ 1909	12 0 1	2 4¾	39,928	1 2½	104,444
„	„ 1910	13 8 4⅜	2 8⅛	26,140	0 9¾	83,435
„	„ 1911	13 11 8¾	2 8½	16,237	0 6¼	91,884
Half Year,	June, 1912	14 16 6⅝	2 11½	6,904	0 5⅝	110,216
16 Years and 11 Months' Total		12 18 7⅛	2 7	283,515	0 9¼	..

(*a*) Includes Sydney Works.

SILVERTOWN SOAP

From

Period. Ended.	Net Supplies.	Production.	Expenses.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£	£
Year, Dec., 1908 (29 weeks) ..	75,149	94,948	7,660	1,755	1,494	10,909
„ December, 1909........	131,548	126,621	12,978	3,491	3,017	19,486
„ „ 1910........	163,910	159,984	15,884	3,520	2,767	22,171
„ „ 1911........	192,009	199,467	16,924	3,588	2,770	23,282
Half Year, June, 1912........	93,315	86,384	9,363	1,712	1,362	12,437
4 Years and 3 Weeks' Total	655,931	667,904	62,809	14,066	11,410	88,285

DUNSTON SOAP

From

Period. Ended.	Net Supplies.	Production.	Expenses.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£	£
Year, Dec., 1909 (45 weeks) ..	81,647	92,280	8,019	2,071	1,832	11,922
„ „ 1910	123,797	120,701	10,765	2,560	1,939	15,264
„ „ 1911	156,245	158,706	13,566	2,557	1,802	17,925
Half Year, June, 1912	76,346	72,660	6,813	1,171	893	8,877
3 Years and 19 Weeks' Total	438,035	444,347	39,163	8,359	6,466	53,988

WORKS TRADE.

commencement.

PERIOD. ENDED.	EXPENSES. RATE ON PRODUCTION.		NET PROFIT.		Stocks at end.
	Per cent.	Per £.	Amount.	Rate per £ on Supplies.	
	£ s. d.	s. d.	£	s. d.	£
Year, December, 1908 (29 weeks)	11 9 9⅜	2 3½	3,514	0 11⅛	41,985
„ „ 1909	15 7 9⅜	3 0⅞	6,783	1 0⅜	35,634
„ „ 1910	13 17 1⅞	2 9¼	6,879	0 10	34,547
„ „ 1911	11 13 5¼	2 4	5,407	0 6¾	42,750
Half Year, June, 1912	14 6 3⅜	2 10¼	2,996	0 7⅝	37,489
4 Years and 3 Weeks' Total	13 4 4¼	2 7⅝	25,579	0 9¼	..

WORKS TRADE.

commencement.

PERIOD. ENDED.	EXPENSES. RATE ON PRODUCTION.		NET PROFIT.		Stocks at end.
	Per cent.	Per £.	Amount.	Rate per £ on Supplies.	
	£ s. d.	s. d.	£	s. d.	£
Year, December, 1909 (45 weeks)	12 18 4⅝	2 7	4,145	1 0⅛	20,656
„ „ 1910	12 12 10¾	2 6¼	10,231	1 7¾	23,236
„ „ 1911	11 5 10⅝	2 3	8,593	1 1⅛	21,223
Half Year, June, 1912	12 4 4	2 5¼	3,992	1 0½	21,575
3 Years and 19 Weeks' Total	12 2 11⅞	2 5⅛	26,961	1 2¾	..

DUNSTON FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Production.	EXPENSES.			
				Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
4 Years & 36 Weeks,	Dec., 1895..	1,521,168	1,502,636	86,159	29,715	23,219	139,093
5 „	„ 1900..	2,772,171	2,732,924	139,138	33,810	19,647	192,595
5 „	„ 1905..	3,330,419	3,252,957	163,484	31,470	22,002	216,956
Year,	„ 1906..	698,394	683,029	37,178	8,317	8,291	53,786
„ (53 weeks)	„ 1907..	749,411	732,721	40,940	9,034	9,398	59,372
„	„ 1908..	813,999	813,040	34,365	9,186	10,105	53,656
„	„ 1909..	873,228	858,489	35,838	9,224	9,490	54,552
„	„ 1910..	792,252	789,726	39,269	10,543	9,595	59,407
„	„ 1911..	765,052	769,472	46,871	9,087	7,639	63,597
Half Year,	June, 1912..	407,222	408,646	21,095	4,566	4,150	29,811
21 Years & 10 Weeks' Total..		12,723,316	12,543,640	644,337	154,952	123,536	922,825

MILL TRADE.

commencement.

Period.	Ended.	Expenses. Rate on Production.		Net Profit.		Net Loss.		Stocks at end.
		Per cent.	Per £.	Amo'nt.	Rate per £ on Supplies.	Amo'nt.	Rate per £ on Supplies.	
		£ s. d.	s. d.	£	s. d.	£	s. d.	£
4 Years & 36 Weeks,	Dec., 1895..	9 5 1½	1 10⅛	..	..	31,884	0 5	71,974
5 ,,	,, 1900..	7 0 11¼	1 4⅞	20,952	0 1¾	..	..	54,476
5 ,,	,, 1905..	6 13 4⅝	1 4	34,917	0 2½	..	..	131,541
Year,	,, 1906..	7 17 5⅞	1 6⅞	2,187	0 0¾	..	..	137,267
,, (53 weeks)	,, 1907..	8 2 0⅝	1 7⅜	11,018	0 3½	..	..	194,983
,,	,, 1908..	6 11 11¾	1 3¾	8,117	0 2⅜	..	..	149,951
,,	,, 1909..	6 7 1	1 3¼	9,918	0 2⅝	..	..	176,985
,,	,, 1910..	7 10 5⅜	1 6	1,297	0 0⅜	..	..	105,340
,,	,, 1911..	8 5 3½	1 7¾	11,549	0 3½	..	..	164,493
Half Year,	June, 1912..	7 5 10¾	1 5½	7,544	0 4⅜	..	..	155,011
21 Years & 10 Weeks' Total..		7 7 1⅝	1 5⅝	107,499	..	31,884	..	..
	Less Loss			31,884	..	..	..	
	Leaves Net Profit ..			75,615	0 1⅜	..	..	

SILVERTOWN FLOUR

From

PERIOD. ENDED.	Net Supplies.	Production.	EXPENSES.			
			Wages & Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£	£
Half Year, December, 1900	62,476	61,569	5,524	1,804	1,118	8,446
5 Years, „ 1905	1,802,999	1,771,744	92,095	25 371	17,720	135,186
Year, „ 1906	488,472	479,137	22,140	7,789	5,670	35,599
„ (53 weeks) „ 1907	578,152	574,318	25,618	7,950	6,372	39,940
„ „ 1908	558,612	546,318	21,723	7,852	6,256	35,831
„ „ 1909	622,272	606,927	23,272	7,386	5,729	36,387
„ „ 1910	561,801	553,814	24,843	8,497	6,400	39,740
„ „ 1911	466,374	417,180	23,396	8,109	4,939	36,444
Half Year, June, 1912	260,824	263,758	13,106	3,842	2,538	19,486
12 Years' Total	5,401,982	5,274,765	251,717	78,600	56,742	387,059

MANCHESTER SUN FLOUR

From

PERIOD. ENDED.	Net Supplies.	Production.	EXPENSES.			
			Wages & Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£	£
Year, December, 1906 (34 weeks)	237,923	235,859	10,824	3,262	2,460	16,546
„ „ 1907 (53 „)	508,141	488,800	21,561	4,615	5,122	31,298
„ „ 1908	664,281	657,487	22,249	6,487	5,924	34,660
„ „ 1909	882,474	855,538	25,588	9,561	7,611	42,760
„ „ 1910	920,314	903,824	26,335	9,795	7,072	43,202
„ „ 1911	914,196	894,453	34,715	10,099	6,873	51,687
Half Year, June, 1912	501,041	490,732	15,347	5,051	3,009	23,407
6 Years and 8 Weeks' Total	4,628,370	4,526,693	156,619	48,870	38,071	243,560

MILL TRADE.

commencement.

Period.	Ended.	Expenses. Rate on Production. Per cent.	Expenses. Rate on Production. Per £.	Result of Working. Profit.	Result of Working. Loss.	Result of Working. Rate per £ on Supplies.	Stocks at end.
		£ s. d.	s. d.	£	£	s. d.	£
Half Year, December,	1900..	13 14 4¼	2 8⅞	..	4,381	1 4¾	18,538
5 Years, ,,	1905..	7 12 7⅛	1 6¼	10,962	..	0 1⅜	31,712
Year, ,,	1906..	7 8 7⅛	1 5¾	..	3,502	0 1⅝	82,617
,, (53 weeks) ,,	1907..	6 19 1	1 4⅝	..	2,359	0 0⅞	117,243
,, ,,	1908..	6 11 2	1 3⅝	..	11,134	0 4¾	54,976
,, ,,	1909..	5 19 10¾	1 2⅜	..	1,695	0 0⅝	65,923
,, ,,	1910..	7 3 6⅛	1 5⅛	..	5,699	0 2⅜	52,189
,, ,,	1911..	8 14 8½	1 8⅞	6,353	..	0 3¼	42,282
Half Year, June,	1912..	7 7 9	1 5⅝	114	..	..	59,102
12 Years' Total		7 6 9	1 5½	..	11,341	0 0½	..

AND PROVENDER MILL TRADE.

commencement.

Period.	Ended.	Expenses. Rate on Production. Per cent.	Expenses. Rate on Production. Per £.	Net Result. Profit.	Net Result. Loss.	Net Result. Rate per £ on Supplies.	Stocks at end.
		£ s. d.	s. d.	£	£	s. d.	£
Year, Dec.,	1906 (34 weeks)..	7 0 3⅝	1 4¾	69	..	..	45,710
,, ,,	1907 (53 ,,)..	6 8 0⅝	1 3¼	9,236	..	0 4¼	166.804
,, ,,	1908	5 5 5⅛	1 0⅝	..	6,699	0 2⅜	67,022
,, ,,	1909	4 19 11½	0 11⅞	13,387	..	0 3⅝	60,615
,, ,,	1910	4 15 7⅛	0 11⅜	..	486	0 0⅛	63,394
,, ,,	1911	5 15 6¾	1 1¾	17,562	..	0 4½	60,784
Half Year, June, 1912		4 15 4¾	0 11⅜	12,166	..	0 5¾	60,684
6 Years & 8 Weeks' Total		5 7 7¼	1 0⅞	45,235	..	0 2¼	..

OLDHAM STAR FLOUR

From

Period. Ended.	Net Supplies.	Production.	Expenses.			
			Wages & Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£	£
Year, December, 1906 (38 weeks)	199,492	205,568	8,248	2,918	2,091	13,257
” ” 1907 (53 ”)	334,191	325,184	14,841	3,937	3,712	22,490
” ” 1908	403,461	401,045	15,975	3,976	3,988	23,939
” ” 1909	398,174	392,695	14,162	4,002	3,330	21,494
” ” 1910	392,954	388,056	16,224	4,047	3,068	23,339
” ” 1911	367,265	356,691	18,413	4,089	3,017	25,519
Half Year, June, 1912	202,739	199,669	9,468	2,046	1,403	12,917
6 Years and 12 Weeks' Total	2,298,276	2,268,908	97,331	25,015	20,609	142,955

NOTE.—Rochdale Flour Mill acquired January, 1906; closed June, 1907, when trade was transferred to Oldham Star Mill.

AVONMOUTH FLOUR AND

From

Period. Ended.	Net Supplies.	Production.	Expenses.			
			Wages & Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£	£
Year, December, 1910 (34 weeks)	232,241	227,688	9,126	2,953	4,369	16,448
” ” 1911	427,217	393,606	15,462	5,028	6,055	26,545
Half Year, June, 1912	224,170	205,963	8,695	2,577	2,949	14,221
2 Years and 8 Weeks' Total..	883,628	827,257	33,283	10,558	13,373	57,214

MILL TRADE.

commencement.

PERIOD. ENDED.	EXPENSES.		NET RESULT.			Stocks at end.
	RATE ON PRODUCTION.					
	Per cent.	Per £.	Profit.	Loss.	Rate per £ on Supplies.	
	£ s. d.	s. d.	£	£	s. d.	£
Year, Dec., 1906 (38 weeks)..	6 8 11¾	1 3⅜	..	497	0 0½	25,191
" " 1907 (53 ")..	6 18 3¾	1 4½	7,118	..	0 5	34,167
" " 1908	5 19 4½	1 2¼	..	2,486	0 1⅜	33,012
" " 1909	5 9 5½	1 1⅛	6,733	..	0 4	29,582
" " 1910	6 0 3⅜	1 2⅜	1,193	..	0 0⅝	31,196
" " 1911	7 3 1	1 5⅛	4,073	..	0 2⅝	52,038
Half Year, June, 1912	6 9 4½	1 3½	4,544	..	0 5⅜	35,819
6 Years & 12 Weeks' Total	6 6 0⅛	1 3	20,678	..	0 2⅛	..

PROVENDER MILL TRADE.

commencement.

PERIOD. ENDED.	EXPENSES.		NET RESULT.			Stocks at end.
	RATE ON PRODUCTION.					
	Per cent.	Per £.	Profit.	Loss.	Rate per £ on Supplies.	
	£ s. d.	s. d.	£	£	s. d.	£
Year, Dec., 1910 (34 weeks)..	7 4 5⅝	1 5¼	..	11,438	0 11¾	119,915
" " 1911	6 14 10½	1 4⅛	6,522	..	0 3⅝	155,961
Half Year, June, 1912	6 18 1	1 4½	6,614	..	0 7	86,842
2 Years & 8 Weeks' Total.	6 18 3¾	1 4½	1,698	..	0 0⅜	..

MANCHESTER TOBACCO

From

Period.	Ended.	Net Supplies.	Expenses.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
2 Years and 28½ Weeks,	Dec., 1900....	436,841	32,199	1,944	3,069	37,212
5 ,,	,, 1905....	1,846,976	111,441	7,380	11,907	130,728
Year,	,, 1906....	498,504	29,387	2,092	3,697	35,176
,, (53 weeks)	,, 1907....	536,410	30,735	2,335	3,649	36,719
,,	,, 1908....	553,267	30,553	2,434	4,056	37,043
,,	,, 1909....	621,494	33,220	2,819	4,256	40,295
,,	,, 1910....	690,930	35,180	2,864	4,204	42,248
,,	,, 1911....	702,611	37,055	2,888	4,183	44,126
Half Year,	June, 1912....	352,023	19,789	1,458	2,256	23,503
14 Years and 2½ Weeks' Total		6,239,056	359,559	26,214	41,277	427,050

WEST HARTLEPOOL LARD REFINERY

From

Period.	Ended.	Net Supplies.	Expenses.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
4 Years and 37 Wks.,	Dec., 1900..	374,595	12,475	3,690	3,298	19,463
5 ,,	,, 1905..	652,804	16,279	4,588	3,708	24,575
Year,	,, 1906..	111,758	2,838	1,002	553	4,393
,, (53 weeks)	,, 1907..	128,589	3,063	1,084	788	4,935
,,	,, 1908..	121,039	2,852	1,085	813	4,750
,,	,, 1909..	141,628	3,127	1,085	727	4,939
,,	,, 1910..	128,517	2,730	1,082	904	4,716
,,	,, 1911..	109,527	2,846	1,082	767	4,695
Half Year,	June, 1912..	55,628	1,457	541	317	2,315
16 Years and 11 Weeks' Total.		1,819,085	47,667	15,239	11,875	74,781

NOTE.—Egg Department closed June, 1904.

FACTORY TRADE.

commencement.

Period.	Ended.		Net Profit.			Stocks at end.
			Amount.	Rate per £ on Supplies.		
			£	s.	d.	£
2 Years and 28½ Weeks,	December,	1900	6,488	0	3½	44,502
5 „	„	1905	35,326	0	4½	77,749
Year,	„	1906	4,399	0	2	76,957
„ (53 weeks)	„	1907	4,583	0	2	72,807
„	„	1908	1,659	0	0⅝	81,070
„	„	1909	1,826	0	0⅝	98,023
„	„	1910	1,654	0	0½	75,331
„	„	1911	2,915	0	0⅞	93,935
Half Year,	June,	1912	2,372	0	1½	105,820
14 Years and 2¼ Weeks' Total			61,222	0	2¼	..

AND EGG WAREHOUSE TRADE.

commencement.

Period.	Ended.		Net Profit.			Stocks at end.
			Amount.	Rate per £ on Supplies.		
			£	s.	d.	£
4 Years and 37 Weeks,	December,	1900	7,496	0	4¾	14,053
5 „	„	1905	10,418	0	3¾	6,279
Year,	„	1906	2,477	0	5¼	9,778
„ (53 weeks)	„	1907	* 1,079	0	2	17,092
„	„	1908	2,566	0	5	7,992
„	„	1909	8,445	1	2¼	16,108
„	„	1910	* 1,020	0	1⅞	11,960
„	„	1911	293	0	0⅝	8,655
Half Year,	June,	1912	3,727	1	4	8,016
16 Years and 11 Weeks' Total			33,323	0	4⅜	..

* Loss.

LONGSIGHT PRINTING

From

Period.	Ended.	Net Supplies.	Expenses.			
			Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
47 Weeks,	December, 1895	7,512	3,391	591	415	4,397
5 Years,	" 1900	177,885	79,927	10,957	5,531	96,415
5 "	" 1905	429,902	187,020	21,830	11,188	220,038
Year,	" 1906	104,558	47,473	5,280	2,699	55,452
" (53 wks)	" 1907	119,792	54,119	6,050	3,110	63,279
"	" 1908	135,183	60,246	6,241	3,105	69,592
"	" 1909	136,019	58,442	6,230	3,025	67,697
"	" 1910	145,494	65,274	6,275	2,950	74,499
"	" 1911	158,844	69,928	6,290	2,943	79,161
Half Year,	June, 1912	77,347	35,418	3,145	1,422	39,985
17 **Years and 5 Months'** Total		1,492,536	661,238	72,889	36,388	770,515

LEICESTER PRINTING

From

Period.	Ended.	Net Supplies.	Expenses.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
Year,	December, 1909 (39 weeks)	9,221	4,147	524	308	4,979
"	" 1910	18,191	6,149	758	416	7,323
"	" 1911	21,041	8,284	758	409	9,451
Half Year,	June, 1912	10,930	3,965	323	177	4,465
3½ **Years'** Total		59,383	22,545	2,363	1,310	26,218

WORKS TRADE.

commencement.

Period.	Ended.	Net Profit. Amount.	Net Profit. Rate per £ on Supplies.	Stocks at end.
		£	s. d.	£
47 Weeks,	December, 1895	475	1 3⅛	1,089
5 Years,	,, 1900	6,798	0 9⅛	11,818
5 ,,	,, 1905	13,369	0 7⅜	18,695
Year,	,, 1906	1,204	0 2¾	18,943
,, (53 weeks)	,, 1907	2,766	0 5½	24,286
,,	,, 1908	3,986	0 7	25,723
,,	,, 1909	4,933	0 8⅝	24,036
,,	,, 1910	6,063	0 10	29,251
,,	,, 1911	4,836	0 7¼	30,569
Half Year, June,	1912	825	0 2½	30,509
17 Years and 5 Months' Total		45,255	0 7¼	..

WORKS TRADE.

commencement.

Period. Ended.	Net Profit. Amount.	Net Profit. Rate per £ on Supplies.	Net Loss. Amount.	Net Loss. Rate per £ on Supplies.	Stocks at end.
	£	s. d.	£	s. d.	£
Year, December, 1909 (39 weeks)	..	..	457	0 11⅞	2,879
,, ,, 1910	1,424	1 6¾	..	..	2,826
,, ,, 1911	570	0 6½	..	..	3,346
Half Year, June, 1912	804	1 5⅝	..	..	4,482
3½ **Years'** Total	2,798	..	457	..	..
Less Loss	457	..	..	..	
Leaves Net Profit	2,341	0 9⅝	..	..	

PELAW PRINTING

Since publishing a separate

Period.	Ended.	Net Supplies.	Expenses. Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
2 Years,	December, 1905	15,530	6,634	1,143	700	8,477
Year,	„ 1906	9,064	3,825	369	176	4,370
„ (53 wks)	„ 1907	10,935	4,558	383	179	5,120
„	„ 1908	10,080	5,187	380	195	5,762
„	„ 1909	12,828	6,705	1,458	669	8,832
„	„ 1910	19,828	7,233	1,454	643	9,330
„	„ 1911	21,390	8,535	1,458	624	10,617
Half Year,	June, 1912	10,348	4,430	728	310	5,468
8½ **Years'** Total		110,003	47,107	7,373	3,496	57,976

LITTLEBOROUGH FLANNEL

From

Period.	Ended.	Net Supplies.	Expenses. Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
2¾ **Years,**	December, 1900	56,517	12,093	1,515	952	14,560
5 „	„ 1905	100,878	28,098	2,287	2,547	32,932
Year,	„ 1906	21,226	5,311	380	501	6,192
„ (53 wks)	„ 1907	24,849	5,650	380	526	6,556
„	„ 1908	23,533	5,844	380	522	6,746
„	1909	23,913	6,661	380	527	7,568
„	„ 1910	25,188	6,493	380	535	7,408
„	„ 1911	25,495	6,141	380	528	7,049
Half Year,	June, 1912	7,731	2,972	190	269	3,431
14½ **Years'** Total		309,330	79,263	6,272	6,907	92,442

WORKS TRADE.

Account in Balance Sheet.

Period.	Ended.	Net Profit.			Stocks at end.
		Amount.	Rate per £ on Supplies.		
		£	s.	d.	£
2 Years,	December, 1905	538	0	8¼	315
Year,	1906	494	1	1	182
,, (53 wks)	,, 1907	1,141	2	1	256
,,	,, 1908	233	0	5⅛	1,434
,,	,, 1909	*1,112	1	8¾	2,418
,,	,, 1910	452	0	5⅜	3,150
,,	,, 1911	663	0	7⅜	3,147
Half Year, June,	1912	224	0	5⅛	3,221
8½ Years' Total		2,633	0	5⅝	..

* Loss.

MILL TRADE.

commencement.

Period.	Ended.	Net Profit.			Net Loss.			Stocks at end.
		Amount.	Rate per £ on Supplies.		Amount.	Rate per £ on Supplies.		
		£	s.	d.	£	s.	d.	£
2¾ Years,	December, 1900	13	..		..	..		7,992
5 ,,	,, 1905	400	0	0⅞	..	..		7,693
Year,	,, 1906	329	0	3⅝	..	..		7,745
,, (53 weeks)	,, 1907	..	..		120	0	1⅛	8,878
,,	,, 1908	1,335	1	1½	..	..		10,674
,,	,, 1909	1,832	1	6¾	..	..		10,510
,,	,, 1910	1,354	1	0⅞	..	..		10,089
,,	,, 1911	996	0	9⅜	..	..		10,158
Half Year, June,	1912	737	1	10⅞	..	..		16,065
14¼ Years' Total		6,996	..		120	..		....
Less Loss		120	..					
Leaves Net Profit		6,876	0	5¼				

LEICESTER AND HUTHWAITE

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
2½ Years,	December, 1905	168,315	44,581	5,120	4,559	54,260
Year,	,, 1906	67,862	18,929	2,123	1,978	23,030
,, (53 weeks)	,, 1907	78,457	22,948	2,344	2,608	27,900
,,	,, 1908	53,096	19,051	2,285	2,411	23,747
,,	,, 1909	80,748	18,989	2,922	2.763	24,674
,,	,, 1910	85,642	22,779	2,322	2,604	27,705
,,	,, 1911	107,290	24,358	2,559	2,762	29,679
Half Year,	June, 1912	45,807	14,288	1,417	1,467	17,172
9 **Years'** Total		687,217	185,923	21,092	21,152	228,167

NOTE.—Business transferred from Leicester to Huthwaite June, 1908.

DESBORO' CORSET

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
Half Year,	December, 1905	5,142	2,286	56	131	2,473
Year,	,, 1906	15,018	7,366	682	624	8,672
,, (53 weeks)	,, 1907	19,799	7,470	1,160	850	9,480
,,	,, 1908	25,037	9,434	1,187	830	11,451
,,	,, 1909	26,326	8,775	1,145	787	10,707
,,	,, 1910	29,238	10,388	1,095	820	12,303
,,	,, 1911	34,208	11,237	1,105	785	13,127
Half Year,	June, 1912	18,980	5,809	568	407	6,779
7 **Years'** Total		173,748	62,765	6,993	5,234	74,992

HOSIERY FACTORY TRADE.

commencement.

Period.	Ended.	Net Profit. Amount.	Net Profit. Rate per £ on Supplies.	Net Loss. Amount.	Net Loss. Rate per £ on Supplies.	Stocks at end.
		£	s. d.	£	s. d.	£
2½ Years,	December, 1905	255	0 0¼	..	..	26,549
Year,	„ 1906	2,339	0 8¼	..	..	36,005
„ (53 weeks)	„ 1907	1,048	0 3⅛	..	..	62,526
„	„ 1908	..	..	40,958	..	53,570
„	„ 1909	..	..	2,160	0 6⅜	40,793
„	„ 1910	..	..	467	0 1¼	49,919
„	„ 1911	2,368	0 5¼	..	..	47,805
Half Year,	June, 1912	1,706	0 8⅞	..	..	63,712
9 Years' Total		7,716	..	43,585	..	....
Less Profit		..	..	7,716	..	
Leaves Net Loss		..	..	35,869	1 0½	

FACTORY TRADE.

commencement.

Period.	Ended.	Net Profit. Amount.	Net Profit. Rate per £ on Supplies.	Net Loss. Amount.	Net Loss. Rate per £ on Supplies.	Stocks at end.
		£	s. d.	£	s. d.	£
Half Year,	December, 1905	..	..	494	1 10½	7,558
Year,	„ 1906	..	..	1,414	1 10½	10,000
„ (53 weeks)	„ 1907	..	..	1,192	1 2⅜	8,685
„	„ 1908	..	..	1,367	1 1	10,105
„	„ 1909	216	0 1⅞	..	..	9,655
„	„ 1910	688	0 5⅝	..	..	11,337
„	„ 1911	1,034	0 7¼	..	..	11,344
Half Year,	June, 1912	604	0 7⅝	..	..	10,504
7 Years' Total		2,542	..	4,457	..	..
Less Profit		..	..	2,542	..	
Leaves Net Loss		..	..	1,915	0 2⅝	

BROUGHTON SHIRT

Since publishing a separate

Period.	Ended.	Net Supplies.	Expenses.			
			Wages and Sundries.	Depreciation.	Interest.	Total.
		£	£	£	£	£
Year,	December, 1907 (53 weeks)	68,301	14,886	888	864	16,638
,,	,, 1908	69,050	15,885	900	1,089	17,874
,,	,, 1909	83,448	18,378	1,053	1,199	20,630
,,	,, 1910	96,139	20,682	1,153	1,297	23,132
,,	,, 1911	102,092	21,523	902	975	23,400
Half Year,	June, 1912	55,876	12,171	426	434	13,031
5½ **Years'** Total		474,906	103,525	5,322	5,858	114,705

BATLEY WOOLLEN

From

Period.	Ended.	Net Supplies.	Production.	Expenses.			
				Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
4 **Years,**	December, 1890	44,326	47,618	20,973	1,124	1,607	23,704
5 ,,	,, 1895	95,265	94,954	31,138	2,239	1,990	35,367
5 ,,	,, 1900	183,387	183,125	48,641	4,394	2,808	55,843
5 ,,	,, 1905	245,026	245,771	71,871	8,374	4,566	84,811
Year,	,, 1906	48,367	47,452	14,963	1,857	1,095	17,915
,, (53 wks)	,, 1907	52,238	52,885	16,355	1,441	1,105	18,901
,,	,, 1908	58,428	59,005	18,318	1,630	1,207	21,150
,,	,, 1909	45,118	56,166	16,074	1,889	1,385	19,348
,,	,, 1910	51,908	48,592	16,164	1,912	1,409	19,485
,,	,, 1911	55,786	57,686	17,959	1,924	1.358	21,236
Half Year,	June, 1912	23,812	23,333	7,706	962	675	9,343
25½ **Years'** Total		903,661	916,587	280,157	27,746	19,200	327,103

FACTORY TRADE.

Account in Balance Sheet.

Period.	Ended.	Net Profit.		Net Loss.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Year, December,	1907 (53 weeks)	775	0 2⅝	..	..	15,617
” ”	1908	..	..	1,667	0 5¾	19,326
” ”	1909	752	0 2⅛	..	..	20,056
” ”	1910	128	0 0¼	..	..	23,251
” ”	1911	854	0 2	..	..	14,684
Half Year, June,	1912	734	0 3⅛	..	..	21,324
5½ **Years'** Total		3,243	..	1,667	..	..
Less Loss		1,667	..	..	..	
Leaves Net Profit		1,576	0 0¾	..	..	

MILL TRADE.

commencement.

Period.	Ended.	Expenses. Rate on Production.		Net Profit.		Stocks at end.
		Per cent.	Per £.	Amount.	Rate per £ on Supplies.	
		£ s. d.	s. d.	£	s. d.	£
4 **Years,**	December, 1890	49 15 7	9 11⅜	*6796	3 0¾	7,326
5 ”	” 1895	37 4 11⅛	7 5⅜	3,039	0 7⅝	8,139
5 ”	” 1900	30 9 10⅝	6 1⅛	7,648	0 10	10,904
5 ”	” 1905	34 10 1⅞	6 10¾	7,244	0 7	12,886
Year,	” 1906	37 15 0⅞	7 6½	1,212	0 6	11,594
” (53 wks)	” 1907	35 14 9½	7 1¾	1,933	0 8⅞	13,707
”	” 1908	35 16 10⅝	7 2	2,355	0 9⅝	13,454
”	” 1909	34 8 11⅜	6 10⅝	1,072	0 5⅝	18,498
”	” 1910	40 1 11¾	8 0⅛	*626	0 2⅞	17,589
”	” 1911	36 16 3⅛	7 4¼	1,881	0 8	17,850
Half Year,	June, 1912	40 0 10	8 0	569	0 5⅝	17,778
25½ **Years'** Total		35 13 8⅞	7 1⅝	19,531	0 5⅛	..

* Loss.

BURY

From

Period.	Ended.	Net Supplies.	Expenses.			
			Wages and Sundry.	Deprecia-tion.	Interest.	Total.
		£	£	£	£	£
37 Weeks,	December, 1905	27,620	7,668	1,223	823	9,714
Year,	„ 1906	55,408	13,043	2,135	1,365	16,543
„ (53 wks)	„ 1907	83,849	18,114	2,607	1,754	22,475
„	„ 1908	91,156	19,919	2,381	1,668	23,968
„	„ 1909	82,208	19,413	2,460	1,684	23,557
„	„ 1910	98,125	19,028	2,562	1,706	23,296
„	„ 1911	114,534	21,690	2,577	1,961	26,228
Half Year, June,	1912	53,835	9,201	1,291	888	11,380
7 Years and 11 Weeks' Total		606,735	128,076	17,236	11,849	157,161

LEEDS CLOTHING

From

Period.	Ended.	Net Supplies.	Expenses.			
			Wages & Sundry.	Deprecia-tion.	Interest.	Total.
		£	£	£	£	£
2½ **Years,**	December, 1890	10,652	6,414	149	128	6,691
5 „	„ 1895	97,978	53,712	903	760	55,375
5 „	„ 1900	198,863	109,204	2,639	1,740	113,583
5 „	„ 1905	251,014	137,638	5,365	2,938	145,941
Year,	„ 1906	55,099	31,419	1,055	519	32,993
„ (53 wks	„ 1907	57,665	32,682	871	555	34,108
„	„ 1908	59,971	35,559	872	600	37,031
„	„ 1909	55,794	30,470	1,003	680	32,153
„	„ 1910	60,189	34,203	1,177	759	36,139
„	„ 1911	65,239	39,361	1,242	823	41,426
Half Year, June,	1912	37,644	18,118	661	438	19,217
23¾ **Years'** Total		950,108	528,780	15,937	9,940	554,657

WEAVING SHED.

commencement.

Period.	Ended.	Net Profit.		Net Loss.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
37 Weeks,	December, 1905	..	..	650	0 5⅝	6,129
Year,	„ 1906	..	..	39	0 1⅞	11,510
„ (53 wks)	„ 1907	664	0 1⅞	..	..	21,082
„	„ 1908	295	0 0¾	..	..	20,015
„	„ 1909	645	0 1⅞	..	..	22,019
„	„ 1910	372	0 0⅞	..	..	31,918
„	„ 1911	188	0 0⅜	..	..	34,784
Half Year, June,	1912	62	0 0¼	..	..	25,591
7 Years and 11 Weeks' Total ..		2,226	..	689	..	..
Less Loss..............		689	..			
Leaves Net Profit......		1,537	0 0½			

FACTORY TRADE.

commencement.

Period.	Ended.	Net Profit.		Net Loss.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
2¼ **Years,**	December, 1890	..	..	1,125	2 1¼	1,316
5 „	„ 1895	5,663	1 1⅞	..	..	5,276
5 „	„ 1900	18,728	1 4½	..	..	9,764
5 „	„ 1905	10,949	0 10⅜	..	..	8,860
Year,	„ 1906	2,471	0 10¾	..	..	8,928
„ (53 wks)	„ 1907	1,859	0 7⅝	..	..	9,847
„	„ 1908	2,296	0 9⅛	..	..	12,106
„	„ 1909	982	0 4⅛	..	..	9,383
„	„ 1910	920	0 3⅝	..	..	9,743
„	1911	1,445	0 5¼	..	..	15,482
Half Year, June,	1912	245	0 1½	..	..	8,274
23¾ **Years'** Total		40,558	..	1,125	..	..
Less Loss		1,125	..			
Leaves Net Profit ..		39,433	0 9⅞			

BROUGHTON CLOTHING

Since publishing a separate

Period.	Ended.	Net Supplies.	Expenses.			
			Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
Half Year,	December, 1895	7,561	4,920	171	106	5,197
5 Years,	,, 1900	146,319	96,238	3,671	2,252	102,161
5 ,,	,, 1905	204,787	127,974	5,630	3,245	136,849
Year,	,, 1906	41,262	25,232	1,170	651	27,053
,, (53 wks)	,, 1907	42,608	26,305	1,170	640	28,115
,,	,, 1908	45,386	27,991	1,174	615	29,780
,,	,, 1909	42,927	25,791	1,174	619	27,584
,,	,, 1910	43,560	26,920	1,172	599	28,691
,,	,, 1911	51,365	33,019	805	630	34,454
Half Year,	June, 1912	28,871	19,202	407	344	19,953
17 **Years'** Total		654,646	413,592	16,544	9,701	439,837

LEICESTER BOOT AND

Since keeping

Period.	Ended.	Net Supplies.	Production.	Expenses.			
				Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
2½ Years,	January, 1876	86,565	97,576	28,264	166	914	29,344
5 ,,	December, 1880	369,357	362,821	127,772	1,947	4,987	134,706
5 ,,	,, 1885	495,321	493,020	182,021	3,369	5,822	191,212
5 ,,	,, 1890	771,134	783,457	291,291	5,724	7,622	304,637
5 ,,	,, 1895	1,264,427	1,269,859	495,923	19,269	23,491	538,683
5 ,,	,, 1900	1,560,965	1,546,483	593,400	27,815	24,566	645,781
5 ,,	,, 1905	1,812,821	1,781,627	687,119	25,134	23,234	735,487
Year,	,, 1906	342,066	343,706	126,232	5,222	4,739	136,193
,, (53 wks)	,, 1907	375,286	346,777	128,198	2,520	5,374	136,092
,,	,, 1908	386,975	430,758	151,625	2,296	5,017	158,938
,,	,, 1909	368,024	323,779	120,792	2,187	5,573	128,552
,,	,, 1910	361,935	378,778	136,083	2,054	5,009	143,146
,,	,, 1911	374,882	363,231	132,790	662	4,514	137,966
Half Year,	June, 1912	241,384	192,108	67,228	228	2,337	69,793
38¾ **Years'** Total		8,811,142	8,713,980	3,268,738	98,593	123,199	3,490,530

FACTORY TRADE.

Account in the Balance Sheet.

Period.	Ended.	Net Profit.		Net Loss.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Half Year,	December, 1895	254	0 8	..	..	1,003
5 Years,	" 1900	..	..	1,677	0 2¾	5,453
5 "	" 1905	6,635	0 7¾	..	..	3,306
Year,	" 1906	2,101	1 0⅛	..	..	3,986
" (53 wks)	" 1907	2,081	0 11⅝	..	..	3,889
"	" 1908	1,260	0 6⅝	..	..	4,614
"	" 1909	3,932	1 9⅞	..	..	4,340
"	" 1910	2,961	1 4¼	..	..	4,505
"	" 1911	692	0 3⅛	..	..	6,597
Half Year,	June, 1912	..	..	546	0 4½	6,254
17 Years' Total		19,916	..	2,223	..	..
Less Loss		2,223	..			
Leaves Net Profit		17,693	0 6⅝			

SHOE WORKS TRADE.

a separate Account.

Period.	Ended.	Expenses. Rate on Production.		Net Profit.		Stocks at end.
		Per cent.	Per £.	Amount.	Rate per £ on Supplies.	
		£ s. d.	s. d.	£	s. d.	£
2¼ **Years,**	January, 1876	30 1 5½	6 0⅛	1,488	0 4⅛	9,186
5 "	December, 1880	37 2 6⅝	7 5	4,008	0 2½	15,772
5 "	" 1885	38 15 8	7 9	8,630	0 4⅛	15,752
5 "	" 1890	38 17 8	7 9¼	35,946	0 11⅛	61,935
5 "	" 1895	42 8 4⅞	8 5¾	24,347	0 4½	101,621
5 "	" 1900	41 15 1⅞	8 4⅛	27,905	0 4¼	114,013
5 "	" 1905	41 5 7½	8 3	15,617	0 2	114,216
Year,	" 1906	39 12 5⅞	7 11	4,640	0 3¼	154,946
" (53 weeks)	" 1907	39 4 10¾	7 10⅛	4,784	0 3	125,046
"	" 1908	36 17 11¼	7 4½	15,389	0 9½	170,795
"	" 1909	39 14 0¾	7 11¼	7,721	0 5	127,900
"	" 1910	37 15 9⅞	7 6⅝	7,550	0 5	140,462
"	" 1911	37 19 7⅞	7 7⅛	6,179	0 3⅞	153,244
Half Year,	June, 1912	36 6 7⅛	7 3⅛	4,119	0 4	108,194
38¾ **Years' Total**		40 1 1½	8 0⅛	168,323	0 4½	..

HECKMONDWIKE BOOT, SHOE,

From

Period.	Ended.	Net Supplies.	Boot and Shoe Production.	Total Expenses (Including Currying Department).			
				Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
Half Year,	December, 1880	3,060	3,438	1,057	16	30	1,103
5 Years,	„ 1885	83,295	85,197	27,824	461	1,038	29,323
5 „	„ 1890	139,007	117,020	44,539	2,389	2,857	49,785
5 „	„ 1895	229,350	192,594	78,872	4,552	5,408	88,832
5 „	„ 1900	280,601	238,078	100,647	8,605	6,104	115,356
5 „	„ 1905	342,878	307,637	115,788	10,183	6,161	132,132
Year,	„ 1906	58,903	53,131	20,669	2,102	1,298	24,069
„ (53 weeks)	„ 1907	62,931	59,942	21,655	1,260	919	23,834
„	„ 1908	78,667	73,108	24,807	24	609	25,440
„	„ 1909	78,035	77,305	25,183	16	872	26,071
„	„ 1910	79,260	69,847	23,305	14	954	24,273
„	„ 1911	84,141	80,470	27,853	14	878	28,745
Half Year,	June, 1912	41,994	45,111	15,329	7	552	15,888
32 Years' Total		1,562,122	1,402,878	527,528	29,643	27,680	584.851

RUSHDEN BOOT AND

From

Period.	Ended.	Net Supplies.	Production.	Expenses.			
				Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
31 Weeks,	December, 1900......	11,091	11,806	4,215	68	83	4,366
5 Years,	„ 1905......	285,920	295,640	84,225	5,191	3,867	93,283
Year,	„ 1906......	107,895	117,693	29,701	1.738	1,672	33,111
„ (53 weeks)	„ 1907......	117,970	110,916	28,866	1,765	1,595	32,226
„	„ 1908......	114,777	124,168	33,375	1,786	1,415	36,576
„	„ 1909......	108,342	102,610	31,504	1,780	1,783	35,067
„	„ 1910......	100,377	104,281	30,294	2,370	2,191	34,855
„	„ 1911.	88,997	76,017	23,638	2,515	2,035	28,188
Half Year,	June, 1912......	41,010	46,228	13,560	1,383	974	15,917
12 **Years and** 5 **Weeks'** Total..		971,379	989,359	279,378	18,596	15,615	313,589

AND CURRYING WORKS TRADE.

commencement.

Period.	Ended.	Expenses. Boot & Shoe Rate on Production. Per cent.	Expenses. Boot & Shoe Rate on Production. Per £.	Net Profit. Amo'nt.	Net Profit. Rate per £ on Supplies.	Net Loss. Amo'nt.	Net Loss. Rate per £ on Supplies.	Stocks at end.
		£ s. d.	s. d.	£	s. d.	£	s. d.	£
Half Year,	December, 1880..	32 1 7¾	6 4⅞	..	..	181	1 2⅛	2,473
5 Years,	" 1885..	34 8 4¼	6 10½	71	0 0⅛	..	..	5,314
5 "	" 1890..	35 16 1½	7 1⅞	4,953	0 8½	..	..	11,325
5 "	" 1895..	38 2 1⅞	7 7⅜	9,416	0 9¾	..	..	20,711
5 "	" 1900..	40 18 2⅞	8 2⅛	..	..	2,273	0 1⅞	15,437
5 "	" 1905..	42 19 0⅛	8 7	6,074	0 4¼	..	..	12,935
Year,	" 1906..	39 8 11⅞	7 10⅝	..	..	4,541	1 6½	15,995
" (53 weeks)	" 1907..	34 16 4⅞	6 11½	..	..	3,370	1 0¾	11,175
"	" 1908..	31 16 9⅜	6 4⅜	2,155	0 6½	..	..	17,574
"	" 1909..	30 12 6	6 1⅛	1,692	0 5⅛	..	..	20,895
"	" 1910	31 16 3¼	6 4¼	1,770	0 5¼	..	..	17,985
"	" 1911..	33 3 8⅝	6 7⅝	616	0 1¾	..	..	22,784
Half Year,	June, 1912..	32 16 7⅛	6 6¾	317	0 4⅝	..	..	40,806
32 Years' Total		36 10 6⅝	7 8⅝	27,564	..	10,365	..	..
		Less Loss		10,365	..			
		Leaves Net Profit..		17,199	0 2⅝			

SHOE WORKS TRADE.

commencement.

Period.	Ended.	Expenses. Rate on Production. Per cent.	Expenses. Rate on Production. Per £.	Net Profit. Amount.	Net Profit. Rate per £ on Supplies.	Stocks at end.
		£ s. d.	s. d.	£	s. d.	£
31 Weeks,	December, 1900	36 19 7⅜	7 4¾	964	1 8¾	2,482
5 Years,	" 1905	31 11 0⅝	6 3⅝	22,070	1 6½	20,549
Year,	" 1906	28 2 8	5 7½	5,688	1 0⅝	29,197
" (53 weeks)	" 1907	29 1 1	5 9⅝	7,022	1 2¼	21,719
"	" 1908	29 9 1⅜	5 10⅝	8,627	1 6	31,232
"	" 1909	34 3 6	6 10	4,811	0 11⅛	36,848
"	" 1910	33 8 5¾	6 8½	1,244	0 2⅞	38,338
"	" 1911	37 1 7⅜	7 4⅞	369	0 0⅞	25,076
Half Year,	June, 1912	34 8 7½	6 10⅝	74	0 0⅜	28,836
12 Years and 5 Weeks' Total		31 13 11	6 4	50,869	1 0½	..

BROUGHTON CABINET

From

Period.	Ended.	Net Supplies.	Expenses.			
			Wages & Sundry.	Deprecia-tion.	Interest.	Total.
		£	£	£	£	£
3¼ **Years,**	December, 1895	22,423	15,442	1,216	1,326	17,984
5 ,,	,, 1900	65,846	39,217	2,414	2,524	44,155
5 ,,	,, 1905	69,879	36,847	2,921	2,363	42,131
Year,	,, 1906	22,720	10,465	652	569	11,686
,, (53 wks)	,, 1907	29,604	15,120	636	566	16,322
,,	,, 1908	28,440	14,292	743	678	15,718
,,	,, 1909	29,696	14,669	785	726	16,180
,,	,, 1910	30,975	14,826	792	718	16,336
,,	,, 1911	32,136	15,806	690	741	17,237
Half Year,	June, 1912	11,803	6,515	40	244	6,799
19¾ **Years'** Total		343,522	183,199	10,889	10,455	204,543

LEEDS BRUSH

Since publishing a separate

Period.	Ended.	Net Supplies.	Expenses.			
			Wages and Sundry.	Deprecia-tion.	Interest.	Total.
		£	£	£	£	£
1½ **Years,**	December, 1905	16,814	7,530	307	341	8,178
Year,	,, 1906	15,777	6,086	307	238	6,631
,, (53 wks)	,, 1907	17,636	6,996	457	328	7,781
,,	,, 1908	20,900	9,418	764	578	10,760
,,	,, 1909	26,189	10,915	859	688	12,462
,,	,, 1910	29,003	12,154	885	712	13,751
,,	,, 1911	32,047	12,880	915	705	14,500
Half Year,	June, 1912	16,862	6,372	477	353	7,202
8 **Years'** Total		175,228	72,351	4,971	3,943	81,265

NOTE.—Huddersfield business transferred to Leeds, June, 1906.

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
3¼ **Years,**	December, 1895	..	..	1,305	1 1⅞	7,257
5 ,,	,, 1900	..	..	5,950	1 9⅝	4,452
,,	,, 1905	..	..	432	0 1⅜	7,584
Year,	,, 1906	389	0 4	..	..	6,751
,, (53 wks)	,, 1907	494	0 4	..	..	7,225
,,	,, 1908	246	0 2	..	..	9,193
,,	,, 1909	164	0 1¼	..	..	9,790
,,	,, 1910	254	0 1⅞	..	..	9,853
,,	,, 1911	201	0 1½	..	..	10,917
Half Year,	June, 1912	..	..	132	0 2⅝	12,029
19¾ **Years' Total**		1,748	..	7,819	..	..
	Less Profit			1,748	..	
	Leaves Net Loss			6,071	0 4⅛	

FACTORY TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
1½ **Years,**	December, 1905	565	0 8	4,453
Year,	,, 1906	870	1 1⅛	3,358
,, (53 wks)	,, 1907	648	0 8¾	5,428
,,	,, 1903	615	0 7	9,236
,,	,, 1909	958	0 8¾	10.427
,,	,, 1910	816	0 6¾	11,358
,,	,, 1911	1,003	0 7½	10,971
Half Year,	June, 1912	460	0 6½	10,388
8 **Years' Total**		5,935	0 8⅛	..

KEIGHLEY

From

PERIOD. ENDED.	Net Supplies.	EXPENSES. Wages and Sundry.	Deprecia-tion.	Interest.	Total.
	£	£	£	£	£
Half Year, December, 1908	7,792	3,098	269	212	3,579
Year, " 1909	15,924	6,646	548	448	7,637
" " 1910	17,254	7,428	606	476	8,505
" " 1911	19,712	8,283	551	435	9,269
Half Year, June, 1912	9,619	4,144	275	212	4,631
4 Years' Total..............	70,301	29,594	2,244	1,783	33,621

DUDLEY BUCKET AND

From

PERIOD. ENDED.	Net Supplies.	EXPENSES. Wages and Sundry.	Deprecia-tion.	Interest.	Total.
	£	£	£	£	£
Half Year, December, 1908	12,621	4,917	224	173	5,314
Year, " 1909	24,932	10,072	459	369	10,900
" " 1910	23,567	9,728	506	412	10,646
" " 1911	25,546	9,839	440	391	10,670
Half Year, June, 1912	12,267	5,031	220	192	5,443
4 Years' Total..............	98,933	39,587	1,849	1,537	42,973

BIRTLEY TINPLATE

From

PERIOD. ENDED.	Net Supplies.	EXPENSES. Wages & Sundry.	Deprecia-tion.	Interest.	Total.
	£	£	£	£	£
Half Year, December, 1908	3,080	1,502	144	96	1,742
Year, " 1909	7,153	3,788	297	215	4,300
" " 1910	6,512	3,186	301	231	3,718
" " 1911	7,118	3,016	214	172	3,402
Half Year, June, 1912	3,552	1,464	106	79	1,649
4 Years' Total..................	27,415	12,956	1,062	793	14,811

IRONWORKS TRADE.

commencement.

Period.	Ended.		Net Profit.			Stocks at end.
			Amount.	Rate per £ on Supplies.		
			£	s.	d.	£
Half Year,	December,	1908	226	0	6⅞	5,064
Year,	„	1909	869	0	5½	4,928
„	„	1910	803	0	4⅛	4,699
„	„	1911	805	0	9¾	4,651
Half Year,	June,	1912	96	0	2⅜	4,764
4 Years' Total			1,799	0	6⅛	..

FENDER WORKS TRADE.

commencement.

Period.	Ended.		Net Profit.			Stocks at end.
			Amount.	Rate per £ on Supplies.		
			£	s.	d.	£
Half Year,	December,	1908	843	1	4	3,495
Year,	„	1909	924	0	8⅞	3,420
„	„	1910	882	0	3⅞	3,849
„	„	1911	688	0	6⅜	4,069
Half Year,	June,	1912	488	0	9½	5,263
4 Years' Total			3,320	0	8	..

WORKS TRADE.

commencement.

Period.	Ended.		Net Profit.			Stocks at end.
			Amount.	Rate per £ ou Supplies.		
			£	s.	d.	£
Half Year,	December,	1908	259	1	8⅛	1,989
Year,	„	1909	113	0	3¾	2,543
„	„	1910	203	0	7⅜	2,647
„	„	1911	523	1	5⅝	2,246
Half Year,	June,	1912	236	1	3⅞	2,137
4 Years' Total			1,334	0	11⅝	..

PELAW TAILORING, KERSEY,

Since publishing a separate

Period.	Ended.	Net Supplies.	Expenses.			
			Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
2 Years,	December, 1905	65,992	20,918	2,371	1,398	24,687
Year,	„ 1906	39,300	11,439	1,036	689	13,164
„ (53 wks)	„ 1907	43,394	12,774	1,057	725	14,556
„	„ 1908	45,010	12,606	1,066	702	14,374
„	„ 1909	39,948	12,400	1,072	716	14,188
„	„ 1910	41,432	12,928	1,061	708	14,697
„	„ 1911	46,455	14,198	1,083	810	16,091
Half Year,	June, 1912	21,948	7,075	542	422	8,039
8½ **Years'** Total		343,479	104,338	9,288	6,170	119,796

PELAW CABINET

Since publishing a separate

Period.	Ended.	Net Supplies.	Expenses.			
			Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£
2 Years,	December, 1905	52,223	31,659	3,912	2,434	38,005
Year,	„ 1906	24,788	13,539	1,637	1,141	16,317
„ (53 wks)	„ 1907	29,795	14,761	1,665	1,108	17,534
„	„ 1908	36,223	18,785	1,014	943	20,742
„	„ 1909	31,783	16,259	906	836	18,001
„	„ 1910	30,087	15,165	117	349	15,631
„	„ 1911	32,721	16,776	123	337	17,236
Half Year,	June, 1912	13,837	7,671	84	193	7,948
8½ **Years'** Total		251,457	134,615	9,458	7,341	151,414

AND SHIRT FACTORIES TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT. Amount.	NET PROFIT. Rate per £ on Supplies.	Stocks at end.
		£	s. d.	£
2 Years, December,	1905	725	0 2⅝	5,606
Year, „	1906	1,098	0 6⅝	6,431
„ (53 wks) „	1907	1,660	0 9⅛	5,208
„ „	1908	2,725	1 2½	6,273
„ „	1909	1,409	0 8⅜	7,282
„ „	1910	1,302	0 7½	9,411
„ „	1911	932	0 4¾	11,219
Half Year, June,	1912	79	0 0¾	11,921
8½ Years' Total		9,930	0 6⅞	..

WORKS TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET LOSS. Amount.	NET LOSS. Rate per £ on Supplies.	Stocks at end.
		£	s. d.	£
2 Years, December,	1905	1,814	0 8¼	9,877
Year, „	1906	3,333	2 8¼	10,218
„ (53 wks) „	1907	912	0 7¼	9,978
„ „	1908	5,623	3 1¼	8,949
„ „	1909	2,162	1 4¼	10,721
„ „	1910	87	0 0⅝	8,520
„ „	1911	*287	0 2	10,480
Half Year, June,	1912	71	0 1⅛	11,473
8½ Years' Total		13,715	1 1	..

* Profit.

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

	GRAND TOTAL.				
SALES=	**£26,336,844.**				
Expenses=	Amount.			Rate per £100.	
	£	s.	d.	s.	d.
Wages	269958	14	9	20	6·00
Auditors	907	10	2	0	0·83
Scrutineers	32	15	10	0	0·03
Committees	10383	0	11	0	9·46
Price Lists: Printing	8131	16	3	0	7·41
" " Postage	772	13	5	0	0·70
Printing and Stationery	14399	2	10	1	1·12
Periodicals	354	10	6	0	0·32
Travelling	35913	10	10	2	8·73
Stamps	9004	15	11	0	8·20
Telegrams	699	3	5	0	0·64
Telephones	1965	7	0	0	1·79
Miscellaneous	2438	5	4	0	2·22
Advertisements and Showcards	9789	13	2	0	8·92
"Wheatsheaf" Record	10552	13	11	0	9·62
Rents, Rates, and Taxes	14310	5	9	1	1·04
Power, Water, Lighting, and Heating	8294	18	0	0	7·56
Exhibition and Congress	3749	0	3	0	3·42
Quarterly Meetings	1087	19	10	0	0·99
Employés' Picnic	373	4	6	0	0·34
Legal	310	13	1	0	0·28
"Annual," 1911	884	12	9	0	0·81
Dining-rooms	21339	9	3	1	7·45
Repairs, Renewals, &c.	18751	6	1	1	5·09
Insurance	5089	16	0	0	4·64
Depreciation: Land	6591	17	4	0	6·01
" Buildings	21498	8	4	1	7·59
" Fixtures, &c.	10564	6	6	0	9·63
Interest	88680	9	9	6	8·81
Totals	576830	1	8	43	9·65

SALES FOR THE YEAR ENDED DECEMBER 23RD, 1911.

SUMMARY OF DISTRICT TOTALS.

MANCHESTER.					NEWCASTLE.					LONDON.				
£15,329,866.					£5,122,578.					£5,884,400.				
Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.	
£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
136682	13	6	17	9·99	65144	7	7	25	5·21	68131	13	8	23	1·88
494	1	5	0	0·77	196	18	7	0	0·92	216	10	2	0	0·89
19	1	5	0	0·03	6	5	2	0	0·03	7	9	3	0	0·03
5251	8	8	0	8·22	2896	15	4	1	1·57	2234	16	11	0	9·11
5037	2	8	0	7·89	1153	7	1	0	5·40	1941	6	6	0	7·92
522	8	0	0	0·82	58	6	2	0	0·27	191	19	3	0	0·78
7721	18	2	1	0·09	2917	16	7	1	1·67	3759	13	1	1	3·34
176	3	7	0	0·28	79	7	9	0	0·37	98	19	2	0	0·40
18454	19	3	2	4·89	5790	12	7	2	3·13	11667	19	0	3	11·59
4750	12	11	0	7·44	2113	8	3	0	9·90	2140	14	9	0	8·73
308	14	7	0	0·48	229	0	8	0	1·07	161	8	2	0	0·66
907	6	8	0	1·42	390	1	10	0	1·83	667	18	6	0	2·72
1498	2	8	0	2·35	467	19	10	0	2·19	472	2	10	0	1·93
6353	16	5	0	9·95	1517	8	2	0	7·11	1918	8	7	0	7·82
6136	8	3	0	9·61	2015	19	7	0	9·45	2400	6	1	0	9·79
7009	15	1	0	10·97	3115	0	6	1	2·60	4185	10	2	1	5·07
4386	6	3	0	6·87	1741	8	2	0	8·16	2167	3	7	0	8·84
2039	6	1	0	3·19	870	2	1	0	4·08	839	12	1	0	3·42
722	10	5	0	1·13	59	4	8	0	0·28	306	4	9	0	1·25
212	14	0	0	0·33	77	8	6	0	0·36	83	2	0	0	0·34
142	16	8	0	0·22	85	5	8	0	0·17	132	10	9	0	0·54
514	9	2	0	0·81	169	2	2	0	0·79	201	1	5	0	0·82
12353	0	2	1	7·34	4330	9	2	1	8·29	4655	19	11	1	6·99
10705	14	9	1	4·76	2789	2	9	1	1·07	5256	8	7	1	9·44
2250	8	1	0	3·52	1288	19	3	0	6·04	1550	8	8	0	6·32
4358	14	8	0	6·82	1260	17	5	0	5·91	972	5	3	0	3·97
8853	17	0	1	1·86	6417	12	0	2	6·07	6226	19	4	2	1·40
4814	6	3	0	7·54	3354	0	2	1	3·71	2396	0	1	0	9·77
45280	11	1	5	10·89	20762	3	5	8	1·27	22637	15	3	7	8·33
297959	2	10	38	10·48	131248	11	1	51	2·92	147622	7	9	50	2·09

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

	MANCHESTER.														
	TOTALS.					GROCERY.					COAL.				
SALES =	£15,329,866.					£12,672,297.					£358,209.				
Expenses =	Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.	
	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
Wages	136682	13	6	17	9·99	67806	12	1	10	8·42	1653	0	4	9	2·75
Auditors	494	1	5	0	0·77	340	12	10	0	0·65	8	14	0	0	0·58
Scrutineers	19	1	5	0	0·03	15	14	11	0	0·03	0	9	2	0	0·03
Committees	5251	8	8	0	8·22	2823	8	1	0	5·35	49	10	5	0	3·32
Price Lists: Printing	5037	2	8	0	7·89	2125	7	4	0	4·03	....			....	
„ „ Postage	522	8	0	0	0·82	433	6	10	0	0·82	....			....	
Printing and Stationery	7721	13	2	1	0·09	4520	14	11	0	8·56	171	3	7	0	11·47
Periodicals	176	3	7	0	0·28	139	2	9	0	0·27	3	4	8	0	0·22
Travelling	18454	19	3	2	4·89	7446	3	4	1	2·10	480	11	11	2	8·20
Stamps	4750	12	11	0.	7·44	3854	12	7	0	7·30	108	9	9	0	7·27
Telegrams	308	14	7	0	0·48	217	9	2	0	0·41	6	14	10	0	0·45
Telephones	907	6	8	0	1·42	735	18	7	0	1·39	20	4	4	0	1·35
Miscellaneous	1498	2	8	0	2·35	1067	6	8	0	2·02	27	18	5	0	1·87
Adverts. and Showcards	6353	16	5	0	9·95	5189	5	7	0	9·83	78	6	0	0	5·25
"Wheatsheaf" Record	6136	8	3	0	9·61	5060	6	11	0	9·58	147	13	9	0	9·89
Rents, Rates, and Taxes	7009	15	1	0	10·97	3050	17	9	0	5·78	26	12	5	0	1·78
Power, Water, Lighting, and Heating	4386	6	3	0	6·87	1278	9	2	0	2·42	40	0	0	0	2·68
Exhibition and Congress	2039	6	1	0	3·19	1892	13	10	0	2·64	39	8	4	0	2·64
Quarterly Meetings	722	10	5	0	1·13	596	17	6	0	1·13	17	4	4	0	1·16
Employés' Picnic	212	14	0	0	0·33	92	3	11	0	0·17	2	1	10	0	0·14
Legal	142	16	8	0	0·22	133	14	10	0	0·26	0	5	6	0	0·02
"Annual," 1911	514	9	2	0	0·81	423	18	6	0	0·80	12	8	4	0	0·83
Dining-rooms	12353	0	2	1	7·34	8703	11	3	1	4·48	171	19	5	0	11·52
Repairs, Renewals, &c.	10705	14	9	1	4·76	6611	4	4	1	0·52	296	14	11	1	7·88
Insurance	2250	8	1	0	3·52	1083	17	8	0	2·05	6	1	7	0	0·41
Depreciation: Land	4358	14	8	0	6·82	1672	0	2	0	3·17	20	13	4	0	1·39
„ Buildings	8853	17	0	1	1·86	3398	2	8	0	6·44	39	13	11	0	2·66
„ Fixtures, &c.	4814	6	3	0	7·54	2326	11	6	0	4·41	44	19	1	0	3·01
Interest	45280	11	1	5	10·89	24817	9	10	3	11·00	408	16	0	2	3·39
Totals	297959	2	10	38	10·48	157362	15	6	24	10·03	3883	0	2	21	8·16

SALES FOR THE YEAR ENDED DEC. 23RD, 1911—*continued.*

MANCHESTER.

DRAPERY.					WOOLLENS AND READY-MADES.					BOOTS AND SHOES.					FURNISHING.				
£1,075,460.					**£282,688.**					**£469,916.**					**£471,296.**				
Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.	
£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
34416	10	9	64	0·04	8869	1	3	62	8·98	10367	9	11	44	1·50	13569	19	2	57	7·03
68	11	9	0	1·53	19	11	7	0	1·66	30	9	1	0	1·56	26	2	2	0	1·33
1	7	4	0	0·03	0	7	0	0	0·03	0	11	11	0	0·03	0	11	1	0	0·03
1063	7	11	1	11·73	267	12	2	1	10·72	534	2	11	2	3·28	518	7	2	2	2·14
1184	7	0	2	2·43	1509	7	0	10	8·14	35	0	0	0	1·79	183	1	4	0	9·32
44	5	5	0	0·99	....			....		3	8	3	0	0·18	41	7	6	0	2·11
1682	2	4	3	1·54	257	12	3	1	9·87	536	11	0	2	3·40	553	9	1	2	4·18
12	3	8	0	0·27	7	9	4	0	0·63	8	0	6	0	0·41	6	2	8	0	0·31
6358	16	10	11	9·90	1889	1	1	13	4·38	849	19	11	3	7·41	1430	6	2	6	0·84
374	0	4	0	8·35	96	14	8	0	8·21	154	14	11	0	7·91	162	0	8	0	8·25
37	1	5	0	0·83	12	1	3	0	1·03	7	5	2	0	0·38	28	2	9	0	1·43
72	4	2	0	1·61	20	19	5	0	1·78	30	9	10	0	1·56	27	10	4	0	1·40
230	15	4	0	5·15	62	19	10	0	5·35	54	3	11	0	2·77	54	18	6	0	2·80
480	5	10	0	10·72	126	1	1	0	10·70	364	7	8	1	6·61	115	10	3	0	5·88
440	9	9	0	9·83	115	11	8	0	9·81	194	7	8	0	9·93	177	18	6	0	9·06
1781	14	7	3	3·76	343	4	8	2	5·14	539	16	11	2	3·51	1267	8	9	5	4·54
1581	0	1	2	11·28	224	10	8	1	7·06	383	12	0	1	7·59	878	14	4	3	8·75
296	11	6	0	6·62	113	0	9	0	9·60	149	6	0	0	7·63	48	5	8	0	2·46
51	15	3	0	1·16	13	5	3	0	1·13	22	10	8	0	1·15	20	17	5	0	1·06
58	13	8	0	1·31	18	17	0	0	1·60	15	14	7	0	0·81	25	3	0	0	1·28
0	17	0	0	0·02	0	3	9	0	0·02	2	8	8	0	0·13	0	6	11	0	0·02
36	19	2	0	0·82	9	16	2	0	0·83	16	8	7	0	0·84	14	18	5	0	0·76
1703	6	5	3	2·01	415	11	4	2	11·28	690	7	6	2	11·26	668	4	3	2	10·03
2377	0	7	4	5·05	314	12	4	2	2·71	375	14	4	1	7·19	730	8	3	3	1·20
443	3	1	0	9·89	245	13	7	1	8·86	180	17	8	0	9·24	290	14	6	1	2·80
1174	4	11	2	2·20	216	7	3	1	6·37	379	10	11	1	7·39	895	18	1	3	9·62
2397	16	10	4	5·51	456	17	3	3	2·79	759	3	2	3	2·77	1802	3	2	7	7·77
1512	16	1	2	9·76	81	15	1	0	6·94	142	17	4	0	7·30	705	7	2	2	11·92
8531	4	9	15	10·38	2984	15	1	21	1·40	4562	4	4	19	5·01	3976	1	1	16	10·48
68413	13	9	127	2·72	18692	19	9	132	3·02	21391	15	4	91	0·54	28214	18	4	119	8·80

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

	NEWCASTLE.														
	TOTALS.					GROCERY.					COAL.				
SALES =	**£5,122,578.**					**£3,711,452.**					**£92,015.**				
Expenses =	Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.	
	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
Wages	65144	7	7	25	5·21	24349	18	6	13	1·46	325	6	8	7	0·86
Auditors	196	18	7	0	0·92	109	18	6	0	0·71	2	3	6	0	0·57
Scrutineers	6	5	2	0	0·03	4	9	6	0	0·03	0	2	4	0	0·03
Committees	2896	15	4	1	1·57	1278	8	8	0	8·27	7	19	0	0	2·07
Price Lists: Printing	1153	7	1	0	5·40	229	5	10	0	1·48	... .			....	
„ „ Postage	58	6	2	0	0·27	58	6	2	0	0·38	....			....	
Printing and Stationery	2917	16	7	1	1·67	1255	11	6	0	8·12	23	4	2	0	6·05
Periodicals	79	7	9	0	0·37	49	3	6	0	0·32	1	8	6	0	0·37
Travelling	5790	12	7	2	3·13	1108	14	0	0	7·17	53	15	9	1	2·03
Stamps	2118	8	8	0	9·90	835	14	5	0	5·40	12	6	5	0	3·21
Telegrams	229	0	8	0	1·07	117	14	4	0	0·76	0	9	3	0	0·12
Telephones	390	1	10	0	1·83	285	17	9	0	1·85	3	5	5	0	0·85
Miscellaneous	467	19	10	0	2·19	307	5	2	0	1·99	5	17	6	0	1·53
Adverts. and Showcards	1517	8	2	0	7·11	974	0	5	0	6·30	23	14	5	0	6·19
"Wheatsheaf" Record	2015	19	7	0	9·45	1436	0	7	0	9·29	38	5	8	0	9·99
Rents, Rates, and Taxes	3115	0	6	1	2·60	818	16	5	0	5·29	2	6	0	0	0·60
Power, Water, Lighting, and Heating	1741	8	2	0	8·16	1088	10	3	0	7·04	17	11	6	0	4·59
Exhibition and Congress	870	2	1	0	4·08	609	14	5	0	3·94	16	10	3	0	4·31
Quarterly Meetings	59	4	8	0	0·28	42	5	1	0	0·27	1	2	4	0	0·29
Employés' Picnic	77	8	6	0	0·36	22	1	8	0	0·14	0	6	2	0	0·08
Legal	35	5	8	0	0·17	0	6	8	....		34	16	7	0	9·09
"Annual," 1911	169	2	2	0	0·79	120	5	10	0	0·78	3	4	7	0	0·84
Dining-rooms	4330	9	2	1	8·29	2929	1	7	1	6·94	65	0	10	1	4·96
Repairs, Renewals, &c.	2789	2	9	1	1·07	1325	19	8	0	8·57	21	3	2	0	5·52
Insurance	1288	19	3	0	6·04	580	2	1	0	3·75	0	14	9	0	0·19
Depreciation: Land	1260	17	5	0	5·91	502	2	5	0	3·25	2	15	6	0	0·72
„ Buildings	6417	12	0	2	6·07	3386	13	7	1	9·90	9	7	9	0	2·45
„ Fixtures, &c.	3354	0	2	1	3·71	1547	10	6	0	10·01	9	18	1	0	2·58
Interest	20762	3	5	8	1·27	9615	19	11	5	2·18	114	4	11	2	5·80
Totals	131248	11	1	51	2·92	54989	13	11	29	7·59	797	1	0	17	3·89

SALES FOR THE YEAR ENDED DEC. 23RD, 1911—*continued.*

NEWCASTLE.

DRAPERY.					WOOLLENS AND READY-MADES.					BOOTS AND SHOES.					FURNISHING.				
£589,604.					**£181,690.**					**£253,922.**					**£293,895.**				
Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.	
£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
18965	6	8	64	3·99	3599	6	11	39	7·45	5256	17	0	41	4·86	12647	16	10	86	0·85
36	19	7	0	1·50	10	17	7	0	1·44	15	4	6	0	1·44	21	14	11	0	1·78
0	15	0	0	0·03	0	4	7	0	0·03	0	6	5	0	0·03	0	7	4	0	0·03
666	19	1	2	3·15	215	0	9	2	4·40	359	15	4	2	10·01	368	12	6	2	6·10
274	11	7	0	11·18	571	18	0	6	3·54	45	4	6	0	4·27	32	7	2	0	2·64
....			....		....			....		....			....		....			....	
681	10	8	2	3·74	234	7	2	2	6·96	236	3	11	1	10·33	486	19	2	3	3·77
9	15	3	0	0·40	4	11	10	0	0·61	5	10	4	0	0·52	8	18	4	0	0·73
2521	7	9	8	6·63	735	6	5	8	1·13	310	6	2	2	5·33	1061	2	6	7	2·65
639	17	8	2	2·05	79	7	5	0	10·49	118	11	3	0	11·21	427	11	1	2	10·91
85	8	1	0	3·48	9	10	10	0	1·26	5	8	7	0	0·51	10	9	7	0	0·86
41	13	7	0	1·70	12	18	6	0	1·71	17	19	5	0	1·70	28	7	2	0	2·32
57	5	7	0	2·33	11	15	0	0	1·55	23	5	10	0	2·20	62	10	9	0	5·11
195	7	4	0	7·95	51	0	5	0	6·74	191	7	11	1	6·09	81	17	8	0	6·69
242	7	10	0	9·87	75	13	3	0	9·99	105	1	2	0	9·93	118	11	1	0	9·68
816	15	4	2	9·25	214	4	0	2	4·30	320	3	4	2	6·26	942	15	5	6	4·99
261	8	6	0	10·64	131	11	11	1	5·38	113	0	4	0	10·68	129	5	8	0	10·56
107	17	8	0	4·39	34	14	2	0	4·59	47	7	3	0	4·48	53	18	4	0	4·39
7	2	1	0	0·29	2	4	2	0	0·29	3	1	5	0	0·29	3	9	7	0	0·28
22	11	4	0	0·92	6	4	6	0	0·82	5	7	6	0	0·51	20	17	4	0	1·70
0	1	0	....		0	0	5	....		0	0	5	....		0	0	7	....	
20	7	6	0	0·83	6	7	11	0	0·84	8	17	0	0	0·84	9	19	4	0	0·81
600	19	3	2	0·46	182	18	4	2	0·16	257	9	6	2	0·34	294	19	8	2	0·09
652	3	2	2	2·54	158	0	11	1	8·88	86	19	11	0	8·22	544	15	11	3	8·49
301	16	3	1	0·28	110	15	8	1	2·63	134	19	10	1	0·76	160	10	8	1	1·11
314	9	9	1	0·80	78	9	11	0	10·37	126	3	3	0	11·92	236	16	7	1	7·34
1214	16	5	4	1·45	395	8	1	4	4·23	484	5	8	3	9·77	927	0	6	6	3·70
881	7	11	2	11·88	168	3	1	1	10·21	369	19	10	2	10·97	377	0	9	2	6·79
4643	2	5	15	9·00	1872	0	11	20	7·29	2137	12	8	16	10·04	2379	2	7	16	2·29
34264	4	3	116	2·73	8973	2	8	98	9·29	10786	10	3	84	11·51	21437	19	0	145	10·66

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

LONDON.

	TOTALS.					GROCERY.					COAL.				
SALES=	**£5,884,400.**					**£4,890,469.**					**£187,136.**				
Expenses=	Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.	
	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
Wages	68131	13	8	23	1·88	33376	1	10	13	7·79	1247	9	3	13	3·99
Auditors	216	10	2	0	0·89	151	5	0	0	0·74	4	7	0	0	0·56
Scrutineers	7	9	3	0	0·03	6	4	2	0	0·03	0	4	9	0	0·03
Committees	2234	16	11	0	9·11	1343	16	11	0	6·59	24	15	2	0	3·18
Price Lists: Printing	1941	6	6	0	7·92	537	9	9	0	2·64	....			....	
„ „ Postage	191	19	3	0	0·78	191	19	3	0	0·94	....			....	
Printing and Stationery	3759	13	1	1	3·34	2199	6	10	0	10·79	48	7	4	0	6·20
Periodicals	98	19	2	0	0·40	75	13	11	0	0·37	0	18	2	0	0·12
Travelling	11667	19	0	8	11·59	3959	6	7	1	7·43	417	4	9	4	5·51
Stamps	2140	14	9	0	8·73	1629	14	6	0	8·00	29	1	6	0	3·73
Telegrams	161	8	2	0	0·66	109	4	11	0	0·54	17	11	4	0	2·25
Telephones	667	18	6	0	2·72	449	8	4	0	2·21	15	15	4	0	2·02
Miscellaneous	472	2	10	0	1·93	353	18	10	0	1·74	0	10	0	0	0·06
Adverts. and Showcards	1918	8	7	0	7·82	1344	5	8	0	6·60	39	4	9	0	5·03
"Wheatsheaf" Record	2400	6	1	0	9·79	1993	17	6	0	9·79	75	16	8	0	9·73
Rents, Rates, and Taxes	4185	10	2	1	5·07	1357	3	7	0	6·66	13	11	10	0	1·74
Power, Water, Lighting, and Heating	2167	3	7	0	8·84	1165	2	8	0	5·72	7	15	1	0	0·99
Exhibition and Congress	839	12	1	0	3·42	618	16	0	0	3·01	....			....	
Quarterly Meetings	306	4	9	0	1·25	268	19	3	0	1·32	6	19	1	0	0·89
Employés' Picnic	83	2	0	0	0·34	45	18	3	0	0·23	0	18	0	0	0·12
Legal	132	10	9	0	0·54	59	2	2	0	0·29	2	1	4	0	0·27
"Annual," 1911	201	1	5	0	0·82	166	19	9	0	0·82	6	6	11	0	0·81
Dining-rooms	4655	19	11	1	6·99	3008	6	5	1	2·76	80	1	7	0	10·27
Repairs, Renewals, &c.	5256	8	7	1	9·44	2980	9	11	1	2·63	469	17	2	5	0·26
Insurance	1550	8	8	0	6·32	968	12	10	0	4·73	1	5	2	0	0·16
Depreciation: Land	972	5	3	0	3·97	345	7	5	0	1·69	6	19	8	0	0·90
„ Buildings	6226	19	4	2	1·40	3070	17	10	1	3·07	18	18	8	0	2·43
„ Fixtures, &c.	2396	0	1	0	9·77	1384	19	10	0	6·80	24	16	7	0	3·18
Interest	22637	15	3	7	8·33	13062	11	4	5	4·10	188	1	2	2	0·12
Totals	147622	7	9	50	2·09	76215	1	3	31	2·03	2748	18	3	29	4·55

SALES FOR THE YEAR ENDED DEC. 23RD, 1911—*continued.*

LONDON.

DRAPERY.					WOOLLENS AND READY-MADES.					BOOTS AND SHOES.					FURNISHING.				
£372,985.					£100,165.					£179,818.					£153,827.				
Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.		Amount.			Rate per £100.	
£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
15550	12	7	83	4·62	4761	14	10	95	0·94	6151	5	3	68	5·00	7044	9	11	91	7·08
28	5	7	0	1·82	8	14	0	0	2·08	13	1	0	0	1·74	10	17	7	0	1·70
0	9	5	0	0·03	0	2	6	0	0·03	0	4	6	0	0·03	0	3	11	0	0·03
335	0	0	1	9·55	130	16	6	2	7·35	230	18	7	2	6·82	169	9	9	2	2·44
511	2	1	2	8·89	846	3	3	16	10·75	33	7	9	0	4·46	13	3	8	0	2·06
....			....		....			....		....			....		....			....	
654	15	3	3	6·13	200	13	1	4	0·03	356	12	11	3	11·60	299	17	8	3	10·79
10	8	0	0	0·67	3	8	8	0	0·82	3	18	3	0	0·52	4	12	2	0	0·72
3477	13	10	18	7·77	1318	16	11	26	4·00	1396	18	1	15	6·44	1097	18	10	14	3·30
243	13	8	1	3·68	64	6	7	1	3·41	88	15	7	0	11·85	85	2	11	1	1·28
14	6	11	0	0·92	6	9	10	0	1·56	5	19	1	0	0·79	7	16	1	0	1·22
84	14	4	0	5·45	32	7	1	0	7·75	27	12	4	0	3·69	58	1	1	0	9·06
57	0	1	0	3·67	20	2	4	0	4·82	21	0	10	0	2·81	19	10	9	0	3·05
233	11	3	1	3·03	109	9	1	2	2·23	156	3	3	1	8·84	35	14	7	0	5·57
152	4	7	0	9·90	41	9	0	0	9·93	73	10	5	0	9·81	63	7	11	0	9·89
1331	13	10	7	1·69	285	1	8	5	8·31	528	3	3	5	10·49	669	16	0	8	8·50
403	10	10	2	1·97	139	1	9	2	9·33	225	7	2	2	6·08	226	6	1	2	11·31
134	3	2	0	8·63	24	15	6	0	5·94	37	10	8	0	5·01	29	6	9	0	4·58
12	12	4	0	0·81	3	19	6	0	0·95	7	13	6	0	1·03	6	1	1	0	0·94
16	3	5	0	1·04	4	7	9	0	1·05	6	0	1	0	0·80	9	14	6	0	1·52
31	15	5	0	2·04	9	5	4	0	2·22	9	13	4	0	1·29	20	13	2	0	3·22
12	14	10	0	0·82	3	9	11	0	0·84	6	3	7	0	0·82	5	6	5	0	0·83
727	14	11	3	10·83	225	2	8	4	5·94	367	2	8	4	1·00	247	11	8	3	2·63
975	15	11	5	2·79	211	18	9	4	2·78	218	5	9	2	5·14	400	1	1	5	2·42
226	1	3	1	2·55	100	3	7	2	0·00	149	8	8	1	7·95	109	17	2	1	5·14
293	9	5	1	6·88	105	12	2	2	1·30	79	5	9	0	10·58	141	10	10	1	10·08
1362	10	3	7	3·67	449	14	3	8	11·75	574	9	4	6	4·67	750	9	0	9	9·09
427	11	1	2	3·51	134	10	1	2	8·23	212	2	11	2	4·32	211	19	7	2	9·07
4383	9	11	23	6·06	1357	14	9	27	1·32	2266	5	0	25	2·47	1379	13	1	17	11·25
31693	4	2	169	11·32	10599	11	4	211	7·71	13246	19	6	147	4·05	13118	13	3	170	6·77

THE SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

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PLATES, ADVERTISEMENTS, STATISTICS, &c.,

Pages 91 to 133.

THE SCOTTISH
CO-OPERATIVE WHOLESALE SOCIETY
LIMITED.

Enrolled 20th April, 1868, under the provisions of the Industrial and Provident Societies Act, 20th August, 1867, 30 and 31 Vict., cap. 117, sec. 4.

Business Commenced September 8th, 1868.

CENTRAL OFFICES AND FURNITURE WAREHOUSE:
MORRISON STREET, GLASGOW.

GROCERY AND PROVISION WAREHOUSES:
PAISLEY ROAD, CROOKSTON AND CLARENCE STREETS, GLASGOW.

DRAPERY WAREHOUSE:
DUNDAS, WALLACE, AND PATERSON STREETS, GLASGOW.

BOOT AND SHOE WAREHOUSE:
DUNDAS STREET, GLASGOW.

SHIRT, TAILORING, WATERPROOF, AND AERATED WATER FACTORIES:
PATERSON STREET, GLASGOW.

MANTLE AND UMBRELLA FACTORIES:
DUNDAS STREET, GLASGOW.

HAM-CURING, SAUSAGE FACTORY, AND CARTWRIGHT DEPARTMENT:
PARK STREET, K.P., GLASGOW.

FACTORIES FOR BOOTS AND SHOES, CLOTHING, FURNITURE AND BRUSHES, PRINTING, PRESERVES AND CONFECTIONS, COFFEE ESSENCE, TOBACCO, PICKLES, AND TINWARE:
SHIELDHALL, NEAR GOVAN, GLASGOW.

Branches.

LINKS PLACE, LEITH.
GRANGE PLACE, KILMARNOCK.
SEAGATE, DUNDEE.
HENRY STREET, ENNISKILLEN, IRELAND.

FURNITURE WAREHOUSE, DRAPERY & BOOT SAMPLE ROOM—CHAMBERS STREET, EDINBURGH.
CHANCELOT FLOUR MILLS—EDINBURGH.
JUNCTION FLOUR AND OATMEAL MILLS—LEITH.
REGENT FLOUR MILLS—GLASGOW.
SOAP WORKS—GRANGEMOUTH.
ETTRICK TWEED MILLS—SELKIRK.
HOSIERY FACTORY—LEITH.
DRESS SHIRT FACTORY AND LAUNDRY—PAISLEY.
FISH-CURING WORKS—ABERDEEN.

CREAMERIES:

IRELAND—ENNISKILLEN, BELNALECK, GOLA, FLORENCE COURT, S. BRIDGE, GARDNER'S CROSS, BLACKLION, GLENFARNE, MONEAH;
BLADNOCH AND WHITHORN, WIGTOWNSHIRE, N.B.

CALDERWOOD ESTATE AND RYELANDS MILK CENTRE, LANARKSHIRE.

◆

Bankers:

THE UNION BANK OF SCOTLAND LIMITED.

Head Offices:

GLASGOW:	LONDON:	EDINBURGH:
INGRAM STREET.	62, CORNHILL, E.C.	GEORGE STREET.
General Manager:	Manager:	Manager:
ARTHUR C. D. GAIRDNER.	GEORGE J. SCOTT.	WILLIAM GRAHAM.

General Committee.

President:

Mr. ROBERT STEWART, "Endrick," Percy Drive, Giffnock.

Secretary:

Mr. JOHN PEARSON, "Beechdale," Fenton Street, Alloa.

Directors:

Mr. PETER GLASSE...... 185, Byres Road, Glasgow.
Mr. THOMAS LITTLE .... 264, Scott Street, Galashiels.
Mr. WILLIAM R. ALLAN.. 47, Balhousie Street, Perth.
Mr. JAMES YOUNG ...... 34, New Street, Musselburgh.
Mr. JAMES WILSON...... "Helenbank," Victoria Street, Dunfermline.
Mr. GEORGE THOMSON.. 17, Stevenson Street, Kilmarnock.
Mr. ALEX. B. WEIR ...... "Drhoma," Paisley Road, Barrhead.
Mr. C. W. MACPHERSON.. 64, Hamilton Place, Edinburgh.
Mr. T. B. STIRLING ...... Yew Cottage, Middleton Street, Alexandria.
Mr. WM. GALLACHER.... 63, Montgomery Street, Larkhall.

Sub-Committees:

(1) Finance and Property—

Messrs. GLASSE, WILSON, YOUNG, and ALLAN.
Conveners: Mr. Glasse (Finance). Mr. Wilson (Property).

(2) Grocery: Distributive and Productive—

Messrs. STEWART, WEIR, LITTLE, and MACPHERSON.
Conveners: Mr. Stewart (Distributive). Mr. Macpherson (Productive).

(3) Drapery and Furnishing: Distributive and Productive—

Messrs. PEARSON, THOMSON, STIRLING, and GALLACHER.
Conveners: Mr. Pearson (Distributive). Mr. Thomson (Productive).

The President is *ex officio* a member of all Sub-Committees.

Auditors:

Mr. JNO. MILLEN, Rutherglen. | Mr. ROBT. J SMITH, C.A., Glasgow.
Mr. WM. H. JACK, F.S.A.A., Glasgow.

Officers of the Society.

Accountant:

Mr. ROBERT MACINTOSH, Glasgow.

Cashier:

Mr. ALLAN GRAY, Glasgow.

Buyers, &c.:

Grocery and Provisions	Glasgow	Mr. E. ROSS.
,, ,,	,,	Mr. JOHN Mc.DONALD.
,, ,,	,,	Mr. M. Mc.CALLUM.
,, ,,	,,	Mr. A. S. HUGGAN.
,, ,,	Leith	Mr. PETER ROBERTSON.
,, ,,	,,	Mr. WILLIAM Mc.LAREN.
,, ,,	,,	Mr. A. W. JOHNSTONE.
,, ,,	Kilmarnock	Mr. DAVID CALDWELL.
,, ,,	,,	Mr. WM. DRUMMOND.
,, ,,	Dundee	Mr. JAMES WILKIE.
Potato Department	Glasgow	Mr. JOHN Mc.INTYRE.
,, ,,	Leith	Mr. HUGH CAMPBELL.
Cattle	Glasgow	Mr. WILLIAM DUNCAN.
Provisions	Enniskillen	Mr. WILLIAM WHYTE.
Preserve Works	Glasgow	Mr. N. ANDERSON.
Chemical Department	,,	Mr. A. GEBBIE.
Tobacco Factory	,,	Mr. THOMAS HARKNESS.
Flour Mills—Chancelot and Regent Oatmeal and Flour Mill – Junction	,,	Mr. WM. F. STEWART.
	,,	Mr. JAMES TIERNEY.
	Edinburgh	Mr. JOHN PAISLEY.
Soap Works	Grangemouth	Mr. J. A. PENNY.
Printing & Stationery Dept.	Glasgow	Mr. DAVID CAMPBELL.
Drapery Department	,,	Mr. DAVID GARDINER.
,, ,, Assistant	,,	Mr. J. Mc.GILCHRIST.
,, ,, ,,	,,	Mr. WM. ALLAN.
Furniture Department	,,	Mr. WILLIAM MILLER.
	Assistant	Mr. THOMAS FENWICK.
,, ,,	Edinburgh	Mr. GEO. CARSON.
Boot and Shoe Department	Glasgow	Mr. P. Mc.FARLANE.
	Assistant	Mr. J. J. HORN.
Ettrick Tweed & Blanket Mills	Selkirk	Mr. ALBERT BEAUMONT.
Building Department	Glasgow	Mr. WILLIAM MERCER.
	,,	Mr. JAMES DAVIDSON.
Engineering & Electrical Depts.	Glasgow	Mr. JAMES STEWART.
Carting Department	,,	Mr. JAMES CALDWELL.
Coal Department	,,	Mr. T. BURTON.
Fish Curing Department	Aberdeen	Mr. W. C. STEPHEN.
Wheat Buying Depôt	Winnipeg (Canada)	Mr. GEO. FISHER.
Creameries	Wigtownshire	Mr. ROBERT GREEN.
Estate	Lanarkshire	Mr. J. A. DURNO.

Business Arrangements.

Registered Office:

MORRISON STREET, GLASGOW.

Branches:

LINKS PLACE, LEITH; GRANGE PLACE, KILMARNOCK;
SEAGATE, DUNDEE;
HENRY STREET, ENNISKILLEN, IRELAND;
LEMAN STREET, LONDON, E.

Societies, to which our trade is strictly confined, desirous of opening an account with this Society, should forward a copy of their registered Rules and latest balance sheet; or, if but recently started, a statement showing the number of members, value of shares, amount subscribed for and paid up, weekly turnover expected, and the amount of credit allowed, if any, per member in proportion to the capital paid up. Should these particulars be considered satisfactory, goods will be supplied on the following terms:—The *maximum credit allowed is fourteen days*, and *interest is charged quarterly* on all in excess of this allowance *at the rate of 2½ per cent. per annum*, but in cases *where the debt exceeds one month's purchases 5 per cent. is charged.*

Interest at the rate of 2½ per cent. per annum is allowed on prepaid accounts.

The Directors, by authority of the general meeting, are empowered to have the books of societies examined whose accounts are overdue, and to take the necessary steps to protect the other members of the federation.

Orders for goods should bear the price or brand of the article wanted, the mode of transit, and name of station to which the goods are to be sent. Orders for the different departments should be on separate slips. Goods not approved of must be returned at once and intact. No claim for breakage, short weight, &c., can be entertained unless made within six days after goods are received. Delay in delivery should be at once advised.

BUSINESS PREMISES
&c.,

OWNED BY

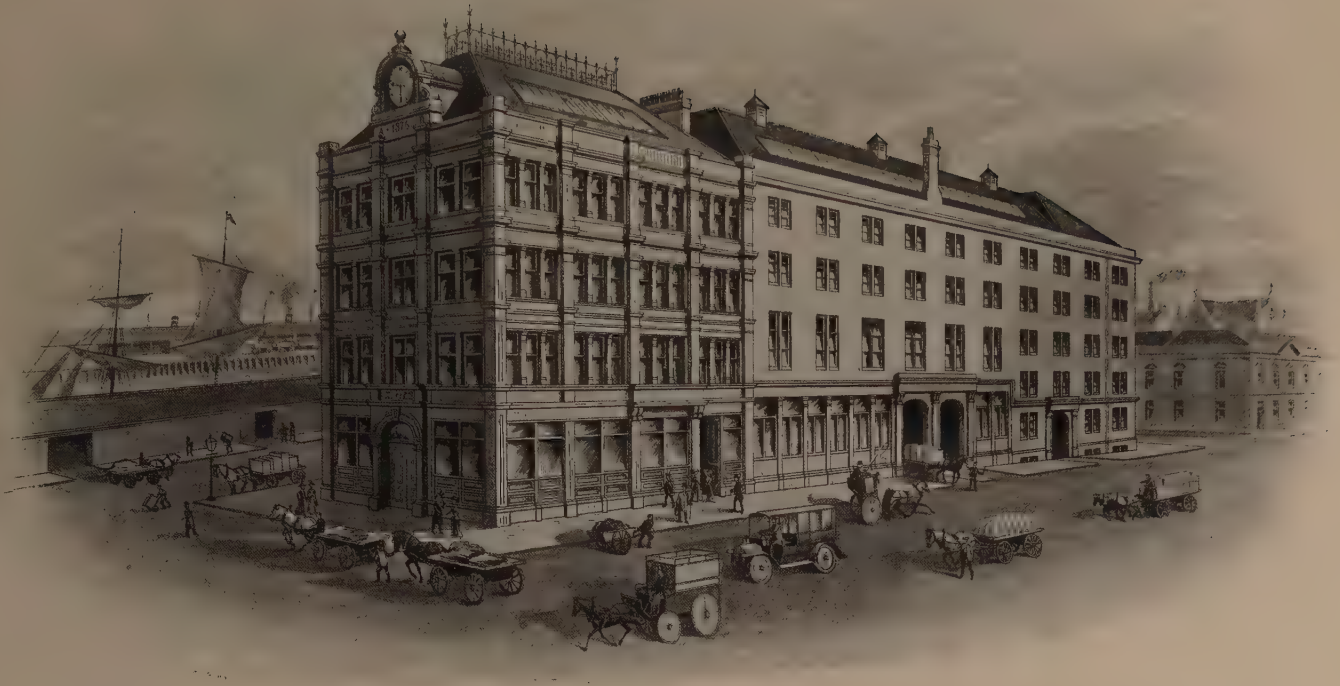
THE SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

With Diagrams showing Progress of Society
since Commencement.

Scottish Co-operative Wholesale Society Limited.

First Central Premises owned by the Society.

THE Scottish Co-operative Wholesale Society Limited was registered in April 1868, and commenced business during September of the same year in rented premises in Madeira Court, Argyle Street, Glasgow. During 1872 ground was purchased at the junction of Morrison Street and Paisley Road, and to the Warehouse erected there, and shown on this page, the Society's business was transferred in 1874. The whole of this gusset-shaped piece of ground was acquired by 1882, and the Warehouses and Offices erected thereon formed the Central Premises of the Society, 119 Paisley Road, Glasgow, until the Morrison Street Premises were occupied in 1897



Grocery and Provision Warehouse, 119 Paisley Road, Glasgow.

Central Premises of the Scottish Co-operative Wholesale Society until 1897.

Registered Office and Furniture Warehouse,295 Morrison Street, Glasgow.

Registered Office and Furniture Warehouse:
95 Morrison Street, Glasgow.

THE block of buildings shown on the opposite page forms, since 1897, the Central Premises of the Scottish Wholesale. With its splendid facade fronting Morrison Street, and occupying a commanding situation close by the river Clyde, this structure forms one of the most imposing features of street architecture in the southern part of Glasgow.

Here the Central Office, with its staff of over two hundred clerks, is located. This occupies the whole of the first floor, the ground floor giving accommodation for the Board Room, Committee Rooms, Grocery Managers' Rooms, and also the Grocery Department Saleroom. The basement and all the other floors in the front building are fully occupied by the Furniture and Furnishing Department Showrooms. Fronting Clarence Street—on the left side of the drawing, and to the rear of the main building—is a block extending through to Crookston Street, on the right. The great bulk of this space is devoted to warehouse accommodation for the Grocery Department, and here, also, the spacious Clarence Street Hall belonging to the Society is located.

Grocery and Provision Warehouse, Stationery Department, etc.:

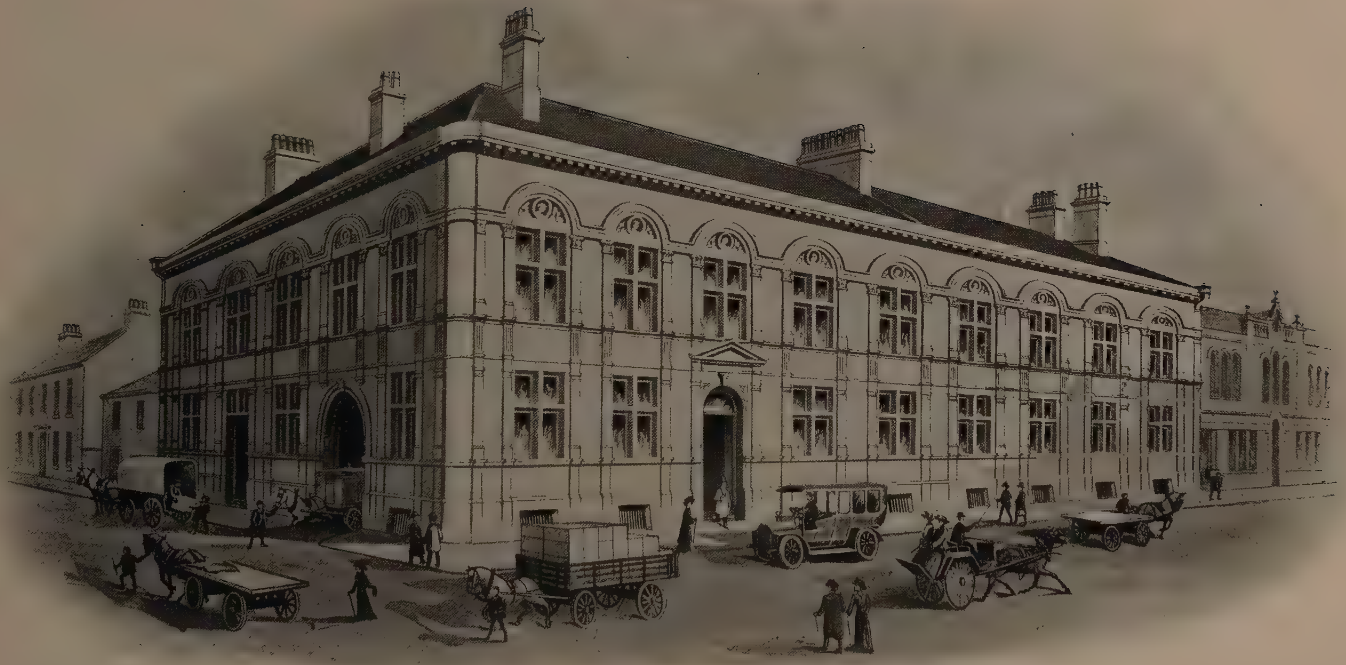
Links Place, Leith.

NINE years after the start of the Wholesale in Glasgow, the Leith Branch was opened (in April 1877), primarily to facilitate the handling of Continental produce. but it was soon found advisable to add a full stock of groceries. This Branch has proved of great service and utility in dealing with retail societies in the East of Scotland.

Business developments soon forced it out of the original rented premises in Constitution Place, Leith, and, ground having been secured at Links Place in May 1879, the first portion of the buildings here shown was erected by the Society. At various dates extensive alterations and additions have been made to the structure. In addition to the Grocery Warehouse, a Stationery Department, Aerated Water Factory (started 1898) and a Ham-curing Department form valuable adjuncts of this Branch of the Wholesale.

Grocery and Provision Warehouse, Links Place, Leith.

Established 1877.



Grocery and Provision Warehouse, Grange Place, Kilmarnock.
Established 1878.

Grocery and Provision Warehouse: Grange Place, Kilmarnock.

LESS than a twelvemonth after the inauguration of the Branch at Leith, it was decided to open a Depot in Kilmarnock to deal with agricultural produce of all kinds in Ayrshire and surrounding counties. In February 1878 this Branch was opened, and its career, like that of most other ventures of the Wholesale, has been uniformly prosperous.

Intended originally as a store from whence cheese, butter, eggs, etc., could be distributed to retail societies to the orders of the various Branches, this Depot also does a very extensive trade in potatoes. These are planted under the supervision of the Department, or purchased in the fields at agreed-on rates per acre, for the direct supply of retail shops. A very large business in cheese is also done.

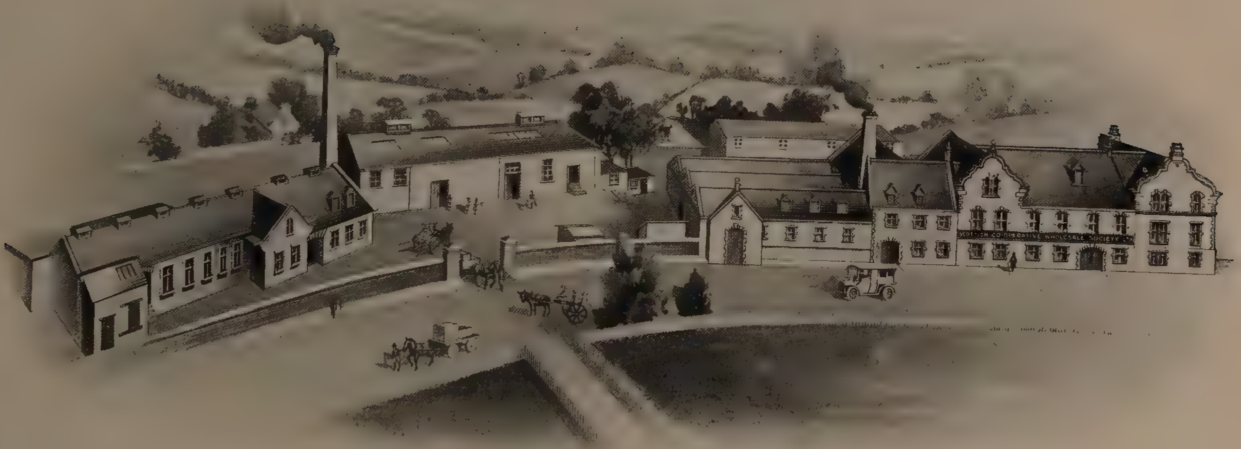
Grocery and Provision Warehouse: Seagate, Dundee.

FOUR years elapsed from the foundation of the Kilmarnock Depot before another Branch of the Wholesale was started. This time the impelling idea was to provide societies in the North of Scotland with a convenient centre from which to obtain supplies. Dundee was fixed on as the most suitable place, and there, in premises at the corner of Trades Lane, a Branch was opened in 1881.

Until 1906 business was successfully conducted in the building originally occupied, but in that year a disastrous fire swept it entirely away, and caused the Directors to find a site elsewhere. Ground was soon afterwards purchased in Seagate, Dundee, and the Warehouse shown opposite erected and opened for business in July 1909.

Grocery and Provision Warehouse, Seagate, Dundee.

Established 1881.


SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY LTD

Central Creamery. Power Station. Egg Stores and Bacon Factory.

Enniskillen Branch—Central Premises.

Established 1885.

Central Premises, Enniskillen Branch, Ireland.

THE growing quantities of Irish produce handled by the Wholesale led the Directors at an early date to consider the advisability of establishing a Buying Branch or Depot in Ireland for collecting the produce of the north-western districts. After careful investigation, Enniskillen, directly communicating with Londonderry and Belfast by rail and thence with Glasgow by an admirable service of steamers, was fixed on as the most suitable centre. In premises rented by the Society in that town a Branch was started during May 1885, and its progress since has justified the choice of location.

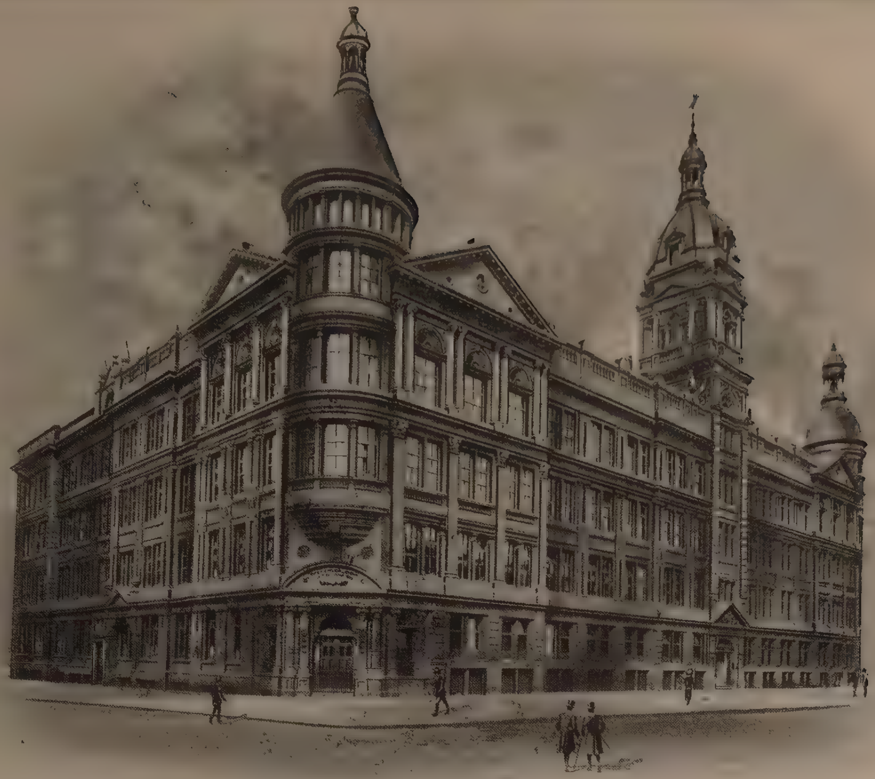
In addition to a thoroughly up-to-date Central Creamery established in 1908, there are now eight Auxiliary Creameries belonging to the Society within a range of ten miles of Enniskillen. The names of these are Moneah, Gardner's Cross, Gola, S Bridge, Belnaleck, Blacklion, Glenfarne, and Florencecourt.

Drapery Warehouse, Wallace Street, Glasgow.

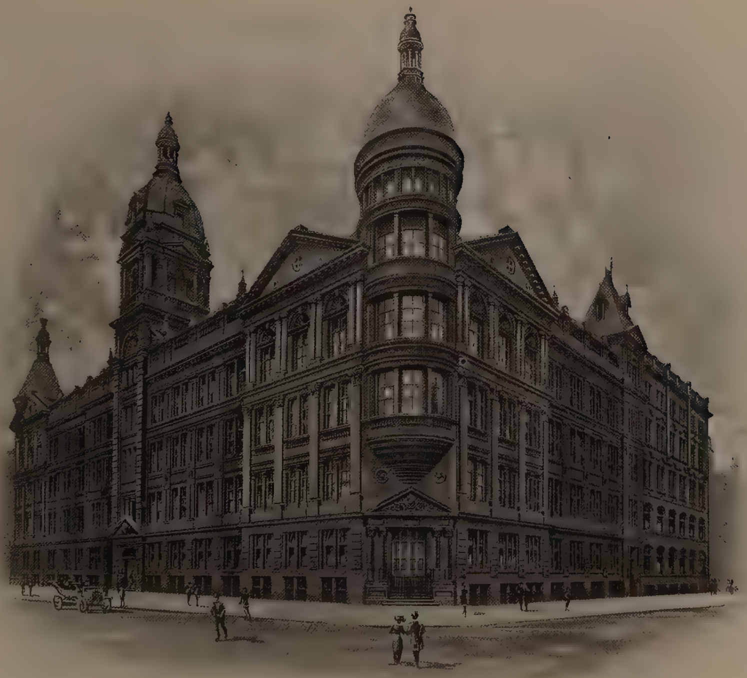
THE Drapery Department was started on 28th December 1873, in a corner of the rented premises first occupied by the Society in Madeira Court, Argyle Street, Glasgow. The Warehouse now occupied in Wallace Street, Dundas Street, and Paterson Street, and shown on the opposite page, gives a fair idea of its growth and development during the intervening years.

The Warehouse at the present time is divided into thirty-nine departments dealing with every known variety of drapery goods. Heating, ventilating, and sanitary arrangements are of the most approved description, and from a hygienic standpoint the Warehouse meets all that science at present demands. This, with the admirable planning of departments and the up-to-date equipment, justifies its claim to premier position among such establishments.

There are also attached to the Warehouse, Mantle, Millinery, and Umbrella Workrooms, while the allied Productive Departments include the Wool Shirt Factory, Waterproof Factory, Juvenile Clothing Factory, Underclothing Factory, and Bespoke Clothing Factory, Glasgow; the Ready-made Clothing Factory, Artisan Clothing Factory, and Hosiery Factory, Shieldhall; Ettrick Tweed and Blanket Mills, Selkirk; the Dress Shirt Factory and Potterhill Laundry, Paisley; and Hosiery Factory, Leith.



Drapery Warehouse, Dundas Street, Wallace Street, and Paterson Street, Glasgow.
Established 1873.



Drapery Warehouse, Wallace and Paterson Streets, Glasgow.
(ANOTHER VIEW.)

Drapery Warehouse, Wallace Street, Glasgow.

(ANOTHER VIEW.)

THE demand for increased space to meet the steady growth of trade in Drapery goods made it necessary to enlarge the Warehouse, and the extension in Paterson Street, which was opened in June 1909, is shown on the extreme right of the picture.

In the short period of three years it became apparent that more accommodation must be found, and a further addition is now (1912) in course of construction, also in Paterson Street. A motor-car is seen near the main entrance in Wallace Street.

Productive Factories, Paterson Street, Glasgow.

THESE buildings are given over solely to production, and occupy the greater portion of the west side of Paterson Street, between Gloucester Street and Scotland Street. Here accommodation is found for the manufacture of aerated waters, shirts, underclothing, juvenile clothing, bespoke clothing, and waterproof goods. Originally two-storied only, in 1908 another flat was added, which has considerably increased the usefulness of the buildings.

Productive Factories, Paterson Street, Glasgow.

New Stationery Warehouse, Morrison Street, Glasgow.

New Stationery Warehouse, Morrison Street, Glasgow.

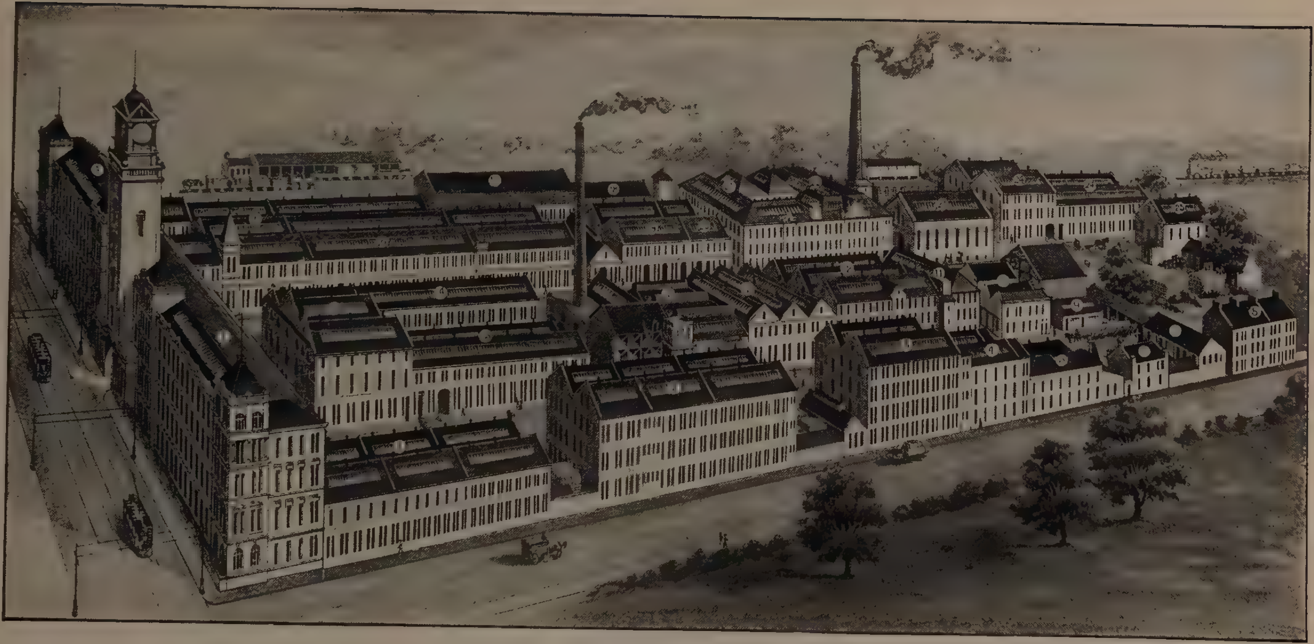
IN the year 1882 the Stationery Department was commenced in a small portion of the "gusset" buildings, Morrison Street. As business increased, the Department was removed from time to time, until, in the year 1910, the Directors sought and obtained power to proceed with the building depicted opposite. Situated near the principal building in Morrison Street, the erection was completed in September 1911, and at once proved of great service, being temporarily utilised for the housing of the Furniture Departments burnt out in the fire at Morrison Street, 3rd September 1911. Immediately the internal fittings are completed, the Department will occupy the building, and work is expected to be in full operation early in 1913.

Furniture and Furnishing Showrooms: Chambers Street. Edinburgh.

TO meet the requirements of societies in the East of Scotland, a branch of the Furniture and Furnishing Department was opened in premises secured during 1898 in Chambers Street, Edinburgh. In these is stocked a full range of goods similar to that in the Central Furnishing Warehouse, Glasgow. The business rapidly extended, and this led to the purchase of the adjoining property of Minto House—the most distant part of the structure. Transformed to suit the requirements of the trade, the whole building now forms a connected and spacious Warehouse.

Furniture and Furnishing Showrooms, Chambers Street, Edinburgh.

Established 1898.



Productive Works, Shieldhall, Govan.

(A) Portion of Front Building not yet allocated.

1. Printing Department.
2. Cabinet Factory.
3. Hosiery Factory.
4. Coffee Essence.
5. Brush Factory.
6. Firemaster's House.
7. Joiner's Workshop.
8. Workmen's Dwellings.
9. Cooperage.
10. Mechanical, Elect'l.
11. Tinware.
12. Preserve Works.
13. Tailoring Factory.
14. Artisan Clothing.
15. Dining Rooms, etc.
16. Boot Factory.
17. Currying Works.
18. Tannery.
19. Confectionery Works.
20 Pickle Works.
21-22. Chemical Dept.
23. Power Station.
24. Tobacco Factory.
25. Stables.

S.C.W.S. Productive Works, Shieldhall, Govan.

THE Shieldhall Works of the S.C.W.S. afford a vivid and impressive illustration of the growth of Productive Co-operation and the inherent force of the Co-operative Movement in Scotland.

Situated on the south side of the road, between Glasgow and Renfrew, and about three miles from the Society's Central Offices, it is claimed for the remarkable hive of industry now established there that nowhere else in this country, or any other, are so many different industrial operations carried on within one common gateway. The justice of this claim is apparent when it is recollected that the production of the various commodities is so highly specialised as to call for the services of nearly one hundred trades or occupations. There are now fourteen Factories in operation, employing over 3,600 persons, whose yearly wages bill exceeds £165,000, and who produce goods to the value of over £909,000 per annum.

In the planning of the Works, sanitation, ventilation, and good health conditions have always been insisted on; and these, combined with the best labour conditions in the trades represented, place the Shieldhall Works in a position second to none in Scotland.

New Frontage and Printing Department, Shieldhall.

THE illustration on the opposite page shows the building which eventually will form the street front for Shieldhall. The gateway and side structures, with a large portion of the west wing, are already completed ; the latter, with the whole of the shaded portion to the right of the picture, being occupied by the Printing Department.

This important branch of the Wholesale's industrial enterprises was established in 1887, and transferred to Shieldhall two years later. The Department has extended rapidly, and to the original letterpress printing, bookbinding and paper-ruling, paper-bagmaking, lithographing, designing, stereo and electrotyping, machine typesetting, and paper-boxmaking have been added in the order given. All of these can be seen in the complex establishment of to-day. The forty-eight hour week has been in force since 1901, and at the present time (December 1911) there are 441 persons employed.

New Frontage and Printing Department, Shieldhall.

Printing Department Established 1887.

Boot Factory, Shieldhall.

Boot Factory, Shieldhall.

THE Boot Factory is the largest of all the Shieldhall Departments and the first to be established there. Started originally in part of what is now the Drapery Warehouse, Glasgow, it has expanded with very great rapidity, and at the present date (1911) the average weekly output stands at 15,000 pairs of all classes of footwear, or nearly 750,000 pairs in a working year.

Every kind of boots and shoes for men and women, boys and girls, is now made, the quality ranging from strong, heavy boots for pit or workshop to the most elegant of footwear. The supply of leather is drawn from all parts of the world, that for pit boots coming from India, box calf from Germany and the Continent generally, black and tan glacé kid chiefly from America. For the last-named class of work alone some 82,000 goatskins are required annually. Altogether nearly 200,000 hides are used up in the course of a twelvemonth, apart from over 300 tons of sole leather.

An auxiliary Factory, where special attention is given to the manufacture of boys' and girls' footwear and slippers, is situated in Adelphi Street, Glasgow. Equipped with every modern labour-saving appliance and machine, the Shieldhall Boot Factory is the finest and largest in Scotland. At December 1911, 1,358 persons were employed in the two factories.

Cabinet Factory, Shieldhall.

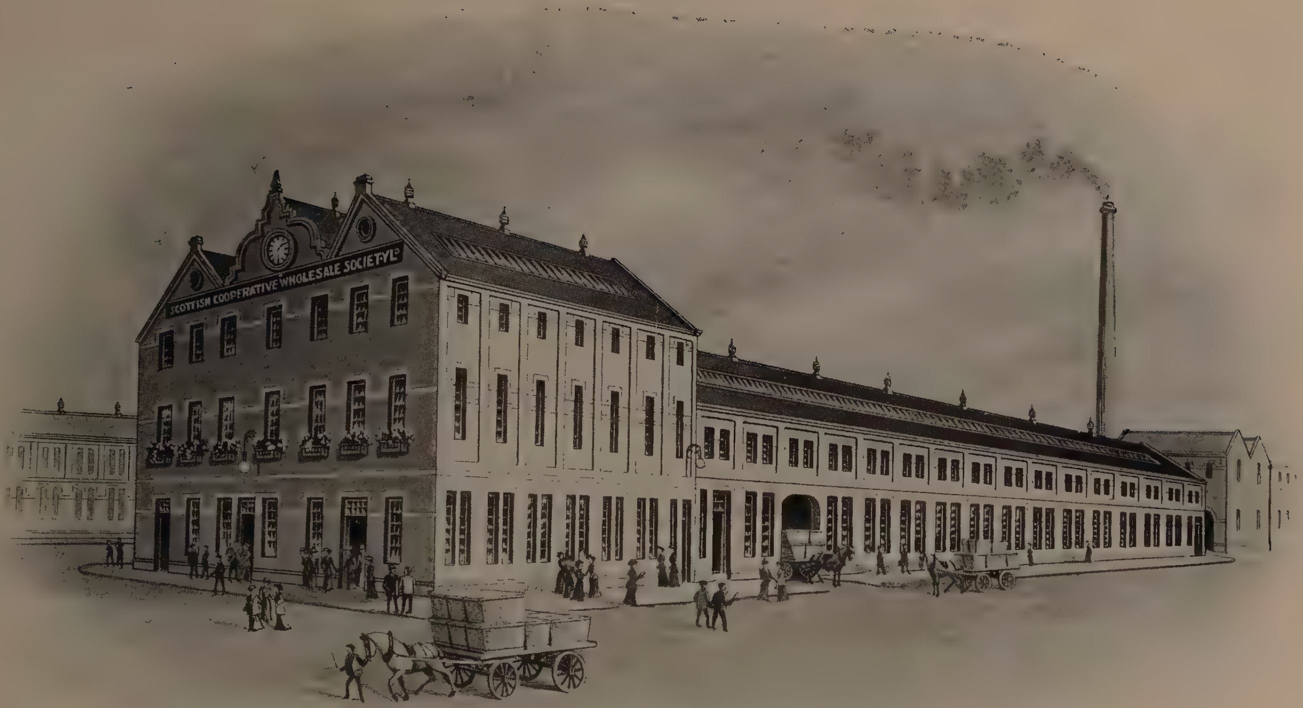
AN Upholstery Department, inaugurated by the Wholesale in 1882, and conducted for a time under the ægis of the Drapery Department, was the beginning of the furniture trade now done. In 1884 a Cabinet-making Workshop was opened in Houston Street, Glasgow; and here, with a complement of six persons, the making of furniture was begun.

In March 1888 the scene of operations was removed to Shieldhall, to the first part of the existing Factory, which, by addition after addition to meet the growing demands of the trade, has reached the dimensions of the building shown in the illustration. It ranks among the largest of its kind in Scotland, and structural alterations now being effected will place it in the forefront of such establishments. It has a floor space of over two acres, a complete electric installation for power and light, the May-Oatway fire-alarm system throughout, and is replete with the latest appliances for facilitating production.

The furniture turned out from this Factory, which includes every article required for house, office, or boardroom, has earned a name for soundness of construction and beauty of design, and received the well-merited distinction of a Diploma of Honour for work exhibited at Glasgow International Exhibition during 1901. In the Scottish Historical Exhibition, held in Glasgow during 1911, the magnificent group of cases and furniture shown by the S.C.W.S. was entirely produced by the Cabinet Factory, Shieldhall.

Cabinet Factory, Shieldhall.

Cabinet Factory Established 1884.


SCOTTISH COOPERATIVE WHOLESALE SOCIETY LD

Dining Rooms and Ready-made Clothing Factory, Shieldhall.

Clothing Factory Established 1881.

Dining-Rooms and Ready-made Clothing Factory, Shieldhall.

THE higher part of the buildings shown here is occupied by the Dining and Recreation Rooms. On the ground floor are two large Halls, supplied with newspapers, periodicals, and other means of recreation. On the other floors Directors' and Managers' Dining Rooms and Halls for the use of over 3,600 workers employed at Shieldhall are situated. Meals can be obtained there at rates just sufficient to cover cost of food and expenses of service, and these facilities are largely taken advantage of.

The Ready-made Clothing Factory occupies the long range of building to the rear of the Dining Halls, and is the present-day representative of the first Clothing Factory of the Wholesale. This was started in 1881 in Dundas Street, Glasgow; was removed to Wallace Street, Glasgow, soon after; and from thence to Shieldhall. All kinds of ready-made clothing for men, youths, and boys are made up here, immense quantities being turned out in the course of a year. Every appliance for facilitating work has been installed, and this Factory to-day will hold its own for arrangement and equipment with the best in the country.

Chancelot Roller Flour Mills, Edinburgh.

DIFFERING from all other ventures of the Wholesale in the magnitude of the original undertaking, Chancelot Roller Flour Mills represent the boldest step yet taken by the Society in Co-operative Production. The nature of the work to be undertaken precluded the possibility of starting in a small way; and it was only after mature deliberation that the Directors entered on the scheme, of which the building shown on the opposite page is the outcome. A feu of fully three acres having been secured in Bonnington Road, Edinburgh, it was decided to erect thereon a group of mills, the output of which would, at least, approximate to the demand likely to be made on them.

The opening ceremony took place in August 1894, and the opinion was freely expressed that these Mills were the finest of their kind in this or any other country. From the start the Mills have been entirely successful. They are now fully equipped with the most improved milling machinery, and have been kept running night and day to meet the great demands made on their productions.

Chancelot Roller Flour Mills, Edinburgh.

Established 1894.

Junction Meal and Flour Mills, Leith.

Junction Meal and Flour Mills, Leith.

THE product of Chancelot Mills met with such a favourable reception that it became necessary to devise some plan for rapidly augmenting supplies. The Directors therefore gave their attention to the problem, a solution for which was found by the purchase of Junction Meal and Flour Mills, Leith, in August 1897. These important Mills are in the immediate vicinity of Chancelot Mills, and as an investment they have proved both satisfactory and profitable.

Since acquiring these Mills, and to cope with the demand for Scotland's staple food, the Oatmeal Mill has been entirely remodelled and extended. About 1,200 sacks of flour are produced per week, and the milling of pod barley is also carried on.

Regent Roller Flour Mills, Glasgow.

THE demand made on the products of the two Mills already mentioned justified the existence of another, and the question of building or acquiring one was immediately taken up. As a result, arrangements were made with Messrs John Ure & Son, the proprietors, and in November 1903, Regent Mills, Glasgow, were purchased from that firm by the Society, and business began in the following year.

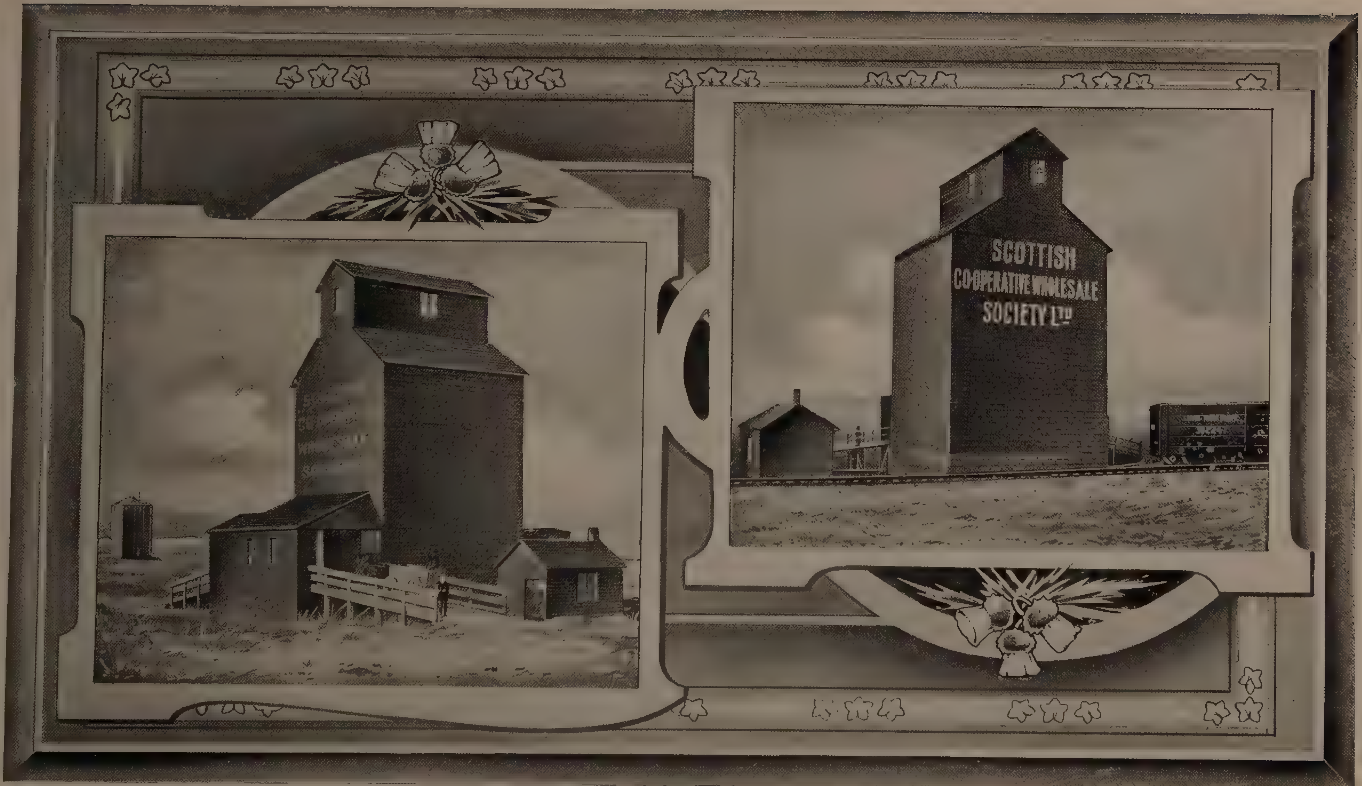
Situated on the banks of the classic Kelvin, the story of these Mills runs back to medieval times. For three and a half centuries the old Regent Mills were in possession of the Bakers' Incorporation of Glasgow, but being burned down, in 1886 they passed into the hands of the Messrs Ure, by whom they were entirely rebuilt and enlarged to something like their present dimensions. Being in good order, production commenced immediately the transfer was completed. Various alterations and additions have since been made, and the Mills now rank among the best equipped in the country.

The total productive capacity of the three Flour Mills owned by the Society approaches 12,000 sacks per week, or over 600,000 sacks per working year.

REGENT MILLS
SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY, LIMITED

Regent Roller Flour Mills, Glasgow.

Acquired 1903.



Grain Elevators, Winnipeg, Canada.

ESTABLISHED 1906

Grain Elevators, Winnipeg, Canada.

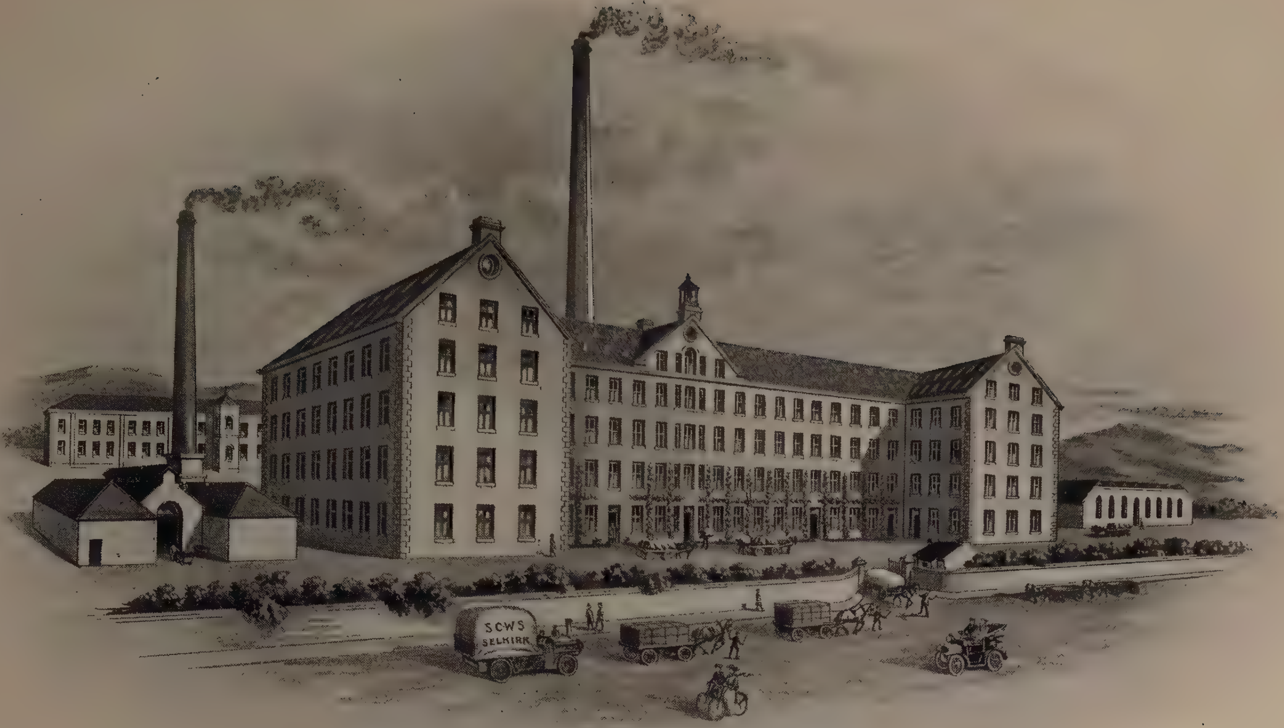
AS may be understood, the amount of grain necessary to keep three Mills with the working capacity of those just described in full operation is very large. This fact soon led the Directors to consider the question of arranging to purchase the raw material as near the first source as possible, and, as a result, a buyer was appointed in 1906 and an office taken in Winnipeg, Canada, the capital of the vast wheat-growing regions of that Colony.

From its inception the step has proved satisfactory, and six large Elevators, each capable of storing 30,000 bushels of wheat, have been erected at a cost of over £1,000 each. From these the grain is forwarded as required to the Terminal Elevators at Port Arthur and Fort William, and shipped from thence to this country *via* Montreal when the St Lawrence is open, or from ports on the Atlantic seaboard during the winter season.

Ettrick Tweed and Blanket Mills, Selkirk.

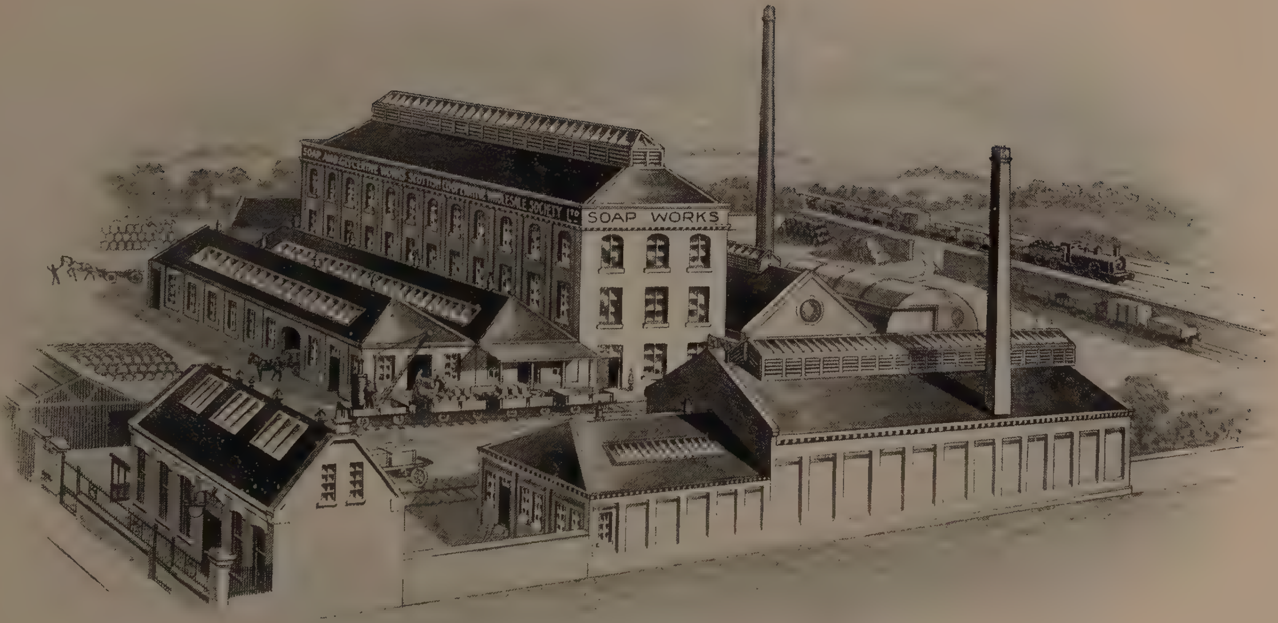
AFTER being carried on for some years by the Scotch Tweed Manufacturing Society, the shareholders unanimously agreed to the transfer of the business to the Wholesale Society. Details of the bargain having been settled and matters amicably arranged, these extensive Mills became the property of the Scottish Co-operative Wholesale Society in 1895.

Since then the Society has cleared the Mills of all old types of looms or machinery, and substituted in their place the most up-to-date appliances. The result has been evident in the reputation rapidly attained among Co-operative societies by the products of the Mills, Ettrick tweeds and blankets being held in high esteem throughout Co-operative Scotland. Quite recently, for the making of all classes of hosiery yarns, spinning machinery of the latest type was introduced, and a large proportion of the yarns used in the S.C.W.S. Hosiery Factory is procured from these Mills.



Ettrick Tweed and Blanket Mills, Selkirk.

Acquired 1895.



Soap Works, Grangemouth.
Established 1897.

Soap Works, Grangemouth.

EARLY in 1896 the Directors decided to include the industry of soapmaking within the scheme of the Society's operations, and, suitable ground having been secured, the buildings shown on the opposite page were erected, and work commenced at Grangemouth Soap Works in October 1897.

The keen competition in this trade, the prejudice in favour of other soaps, and the difficulty of producing an article which would prove generally popular, seriously hampered the progress of this Department in its earlier years. Gradually, however, the productions rose in general esteem, until at the present time a very high percentage of retail societies' trade goes to Grangemouth. Apart from the ordinary soaps and cleansing preparations for household use, high-class toilet soaps now form an important branch of the manufactures. Extensive alterations and additions have been made at various times, and the Soap Works, equipped with the latest machinery and appliances, are in every respect thoroughly up-to-date.

Hosiery Factory, Leith.

(OLD DRESS SHIRT FACTORY.)

THE building (shown opposite) was erected for the manufacture of dress shirts—on a portion of the ground acquired with Junction Mill—work being commenced in December 1901.

In order to avoid smoky atmosphere, and obtain an abundant supply of water, the Laundry connected with the Factory was removed to Barrhead in 1904, and again, in 1909, to more suitable premises at Paisley. In the present year (1912) it was decided to transfer the Factory also to that town, and the productions are now being manufactured and finished under one roof at Potterhill, Paisley.

The building has since been fitted for the manufacture of hose and half-hose, which formerly were made at the Hosiery Factory, Shieldhall.

Hosiery Factory, Leith.
(Old Dress Shirt Factory.)

Creamery and Margarine Factory, Bladnoch, Wigtownshire.

Established 1890

Creamery and Margarine Factory, Bladnoch, Wigtownshire.

TO cope with the demand for supplies of fresh butter, and also with a view to the manufacturing of margarine, the Creamery and Margarine Factory here shown was erected at Bladnoch, Wigtownshire, during 1899. At a later date an Auxiliary Creamery, situated at Whithorn in the same shire, was opened. Placed in the midst of a purely agricultural district, where the desirable adjuncts of clear atmosphere and absence of dust or smoke help the purity of the products, these Creameries have proved very successful.

Complete electrical installations have been fitted up, and the machinery is of the latest type. Consignments of the productions are forwarded direct to societies daily, as ordered, and extensive Piggeries have also been established.

Fish-Curing Works, Aberdeen.

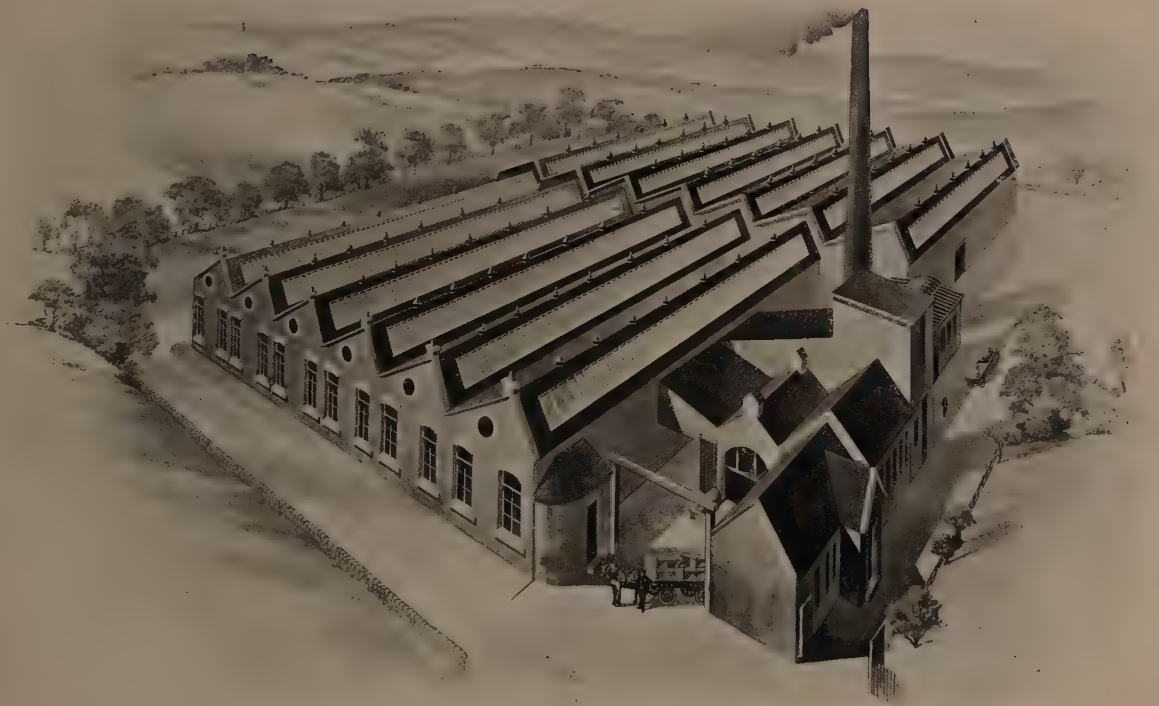
THE growing trade in fresh and cured fish led the Directors of the S.C.W.S. to consider the advisability of undertaking this industry, and, in 1899, Fish-Curing Works were started at Aberdeen, the largest fishing centre on the East Coast of Scotland. The original rented premises were soon found inadequate for the requirements of the Department, and, later, ground was leased from the Aberdeen Harbour Trust and the buildings shown on the opposite page erected.

From this Depot boats are engaged at Scalloway, Lerwick, and other ports, and the catch of these goes direct to the Curing Works. In addition to this, large purchases of fish are made daily at the public market. These are immediately transferred to the Wholesale's premises, cleaned, sorted, packed, and sent off so expeditiously as to be on sale in retail societies' shops all over Scotland the following morning. A very successful trade is now done, over 2,200 tons of fish being dealt with annually.

The rendering of cod liver oil is now assuming considerable importance, and at the Works a thoroughly up-to-date plant for this purpose has been fitted up. The oil thus extracted is taken up by the Society's Chemical Department, and, after being treated there, is sent out to societies in the form of emulsion

Fish-Curing Works, Aberdeen.

Established 1899



Dress Shirt Factory and Laundry, Potterhill, Paisley.

Dress Shirt Factory and Laundry, Potterhill, Paisley.

THIS industry was commenced in October 1901, at Leith, in a building erected for the purpose, on a site acquired with Junction Mill. A pure atmosphere and abundant water supply being necessary for the finishing of white goods, the Laundry was removed to Barrhead in 1904. In 1909 more suitable premises, known as Stonefield Mills, Potterhill, Paisley, were purchased, and the Laundry was removed there.

Three years later (1912) the Factory was also brought from Leith, and now the goods—dress shirts, collars, and fronts—are manufactured and finished in the building shown opposite.

While managed and financed by the S.C.W.S. Ltd., the Department is worked under an arrangement with the C.W.S. Ltd., Manchester, whereby profits or losses are allocated to each in proportion to purchases. It is understood that every possible support be given by the latter, and this has been loyally adhered to.

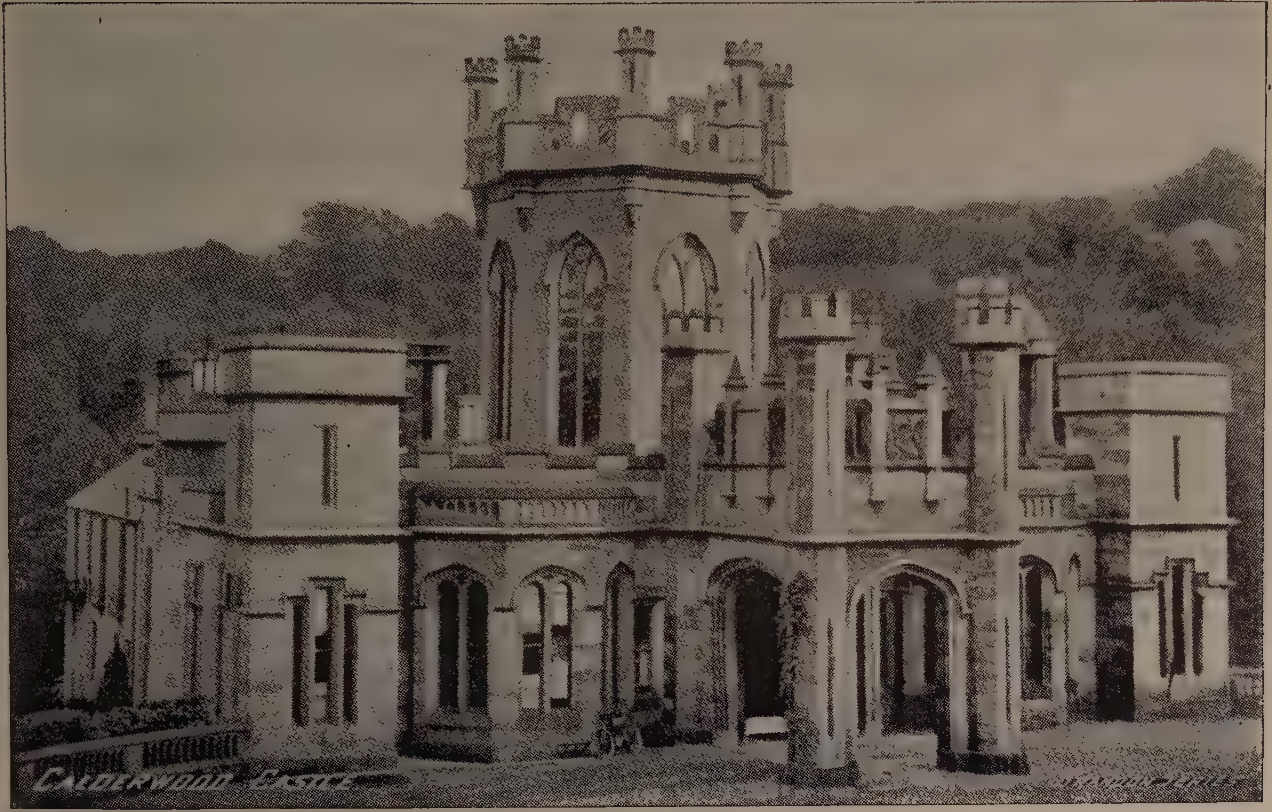
The vacated building in Leith is now occupied as an additional Factory for the manufacture of hose and half-hose.

Calderwood Castle and Estate, Lanarkshire.

BY virtue of powers entrusted to the Directors to acquire in Scotland (or in Ireland) such estates or lands as would be available for fruit-growing and general agriculture, the rich and beautiful estate of Calderwood, lying about eight miles east of Glasgow, passed in 1904 into possession of the Scottish Co-operative Wholesale Society.

The Estate extends to 1,113 acres, and includes the village of Maxwellton. About half of it is let as farms, and of the remainder 350 acres have already been devoted by the Society to farming and the cultivation of fruit, vegetables, flowers, and plants. One and a half acres have been laid out for the rearing of tomatoes under glass; and a rhubarb-house covering half an acre has been erected for growing the early or forced variety of that plant.

Self-contained cottages have been erected by the Society near the village of Maxwellton, and the capability of the Estate generally is receiving the careful attention of the Directors.



Calderwood Castle and Estate.

Acquired 1904.

Diagram showing Progress of the S·C·W·S·Lᵗᵈ, from Commencement

Year	Capital	Yearly Sales
1869	£ 5,174	£ 81,094
1870	12,542	105,249
1871	18,009	162,658
1872	30,931	262,530
1873	50,433	384,489
1874	48,981	409,947
1875	56,730	430,169
1876	67,218	457,529
1877	72,568	589,221
1878	83,173	600,590
1879	93,076	630,097
1880	110,179	845,221
1881	135,713	986,646
1882	169,428	1,100,588
1883	195,396	1,253,154
1884	244,186	1,300,331
1885	288,945	1,438,220
1886	333,653	1,857,152
1887	367,309	1,810,015
1888	409,668	1,963,853
1889	480,622	2,273,782
1890	575,322	2,475,601
1891	671,108	2,828,036
1892	778,494	3,104,768
1893	869,756	3,135,562
1894	940,835	3,056,582
1895	1,134,269	[illegible]
1896	1,237,317	[illegible]
1897	1 286,624	4,405,851
1898	1,333,077	4,692,330
1899	1,457,645	[illegible]
1900	1,676,765	5,463,631
1901	1,929,113	5,700,365
1902	2125,133	6,039,110
1903	2,314,955	6,395,487
1904	2,500,063	6,803,272
1905	2,780,729	[illegible]
1906	2,950,620	7,140,182
1907	3,059,245	7,605,460
1908	3,292,045	7,531,126
1909	3,346,873	7,457,136
1910	3,455,627	[illegible]
1911	3,838,046	7,851,079

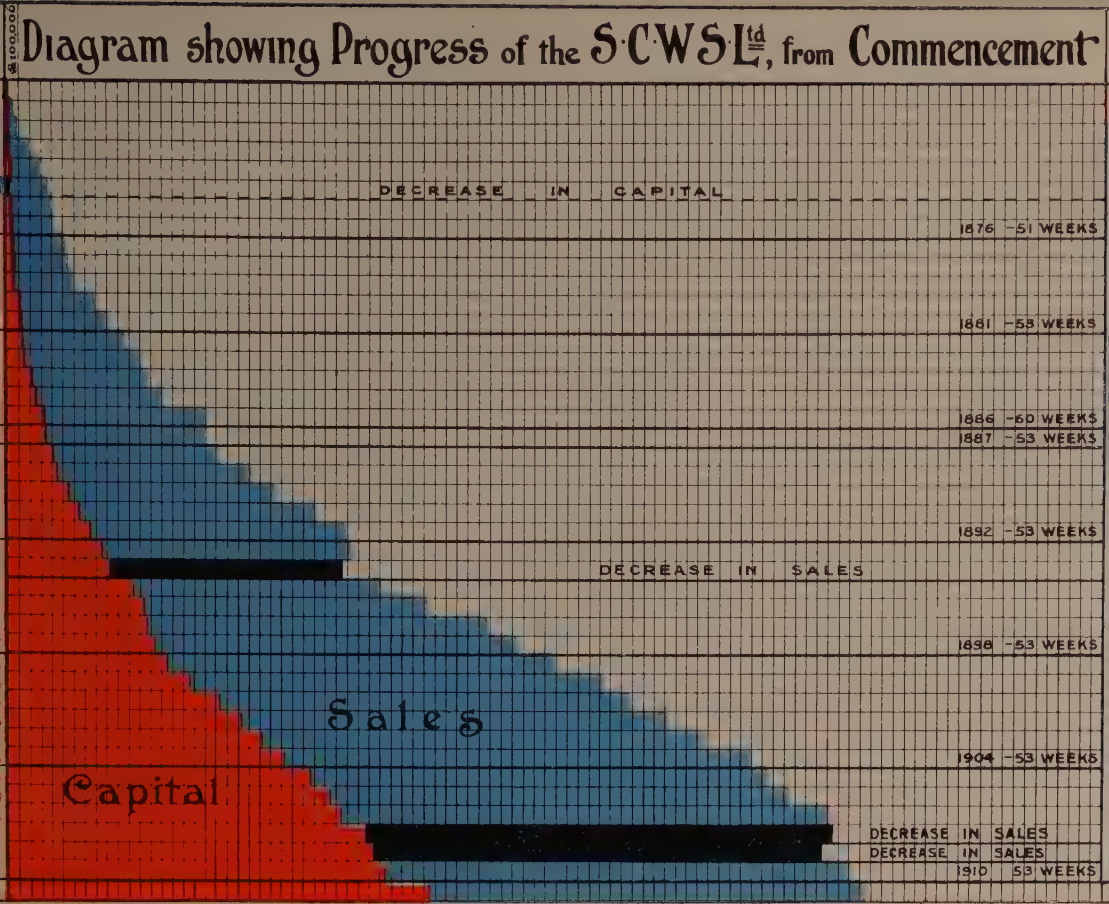
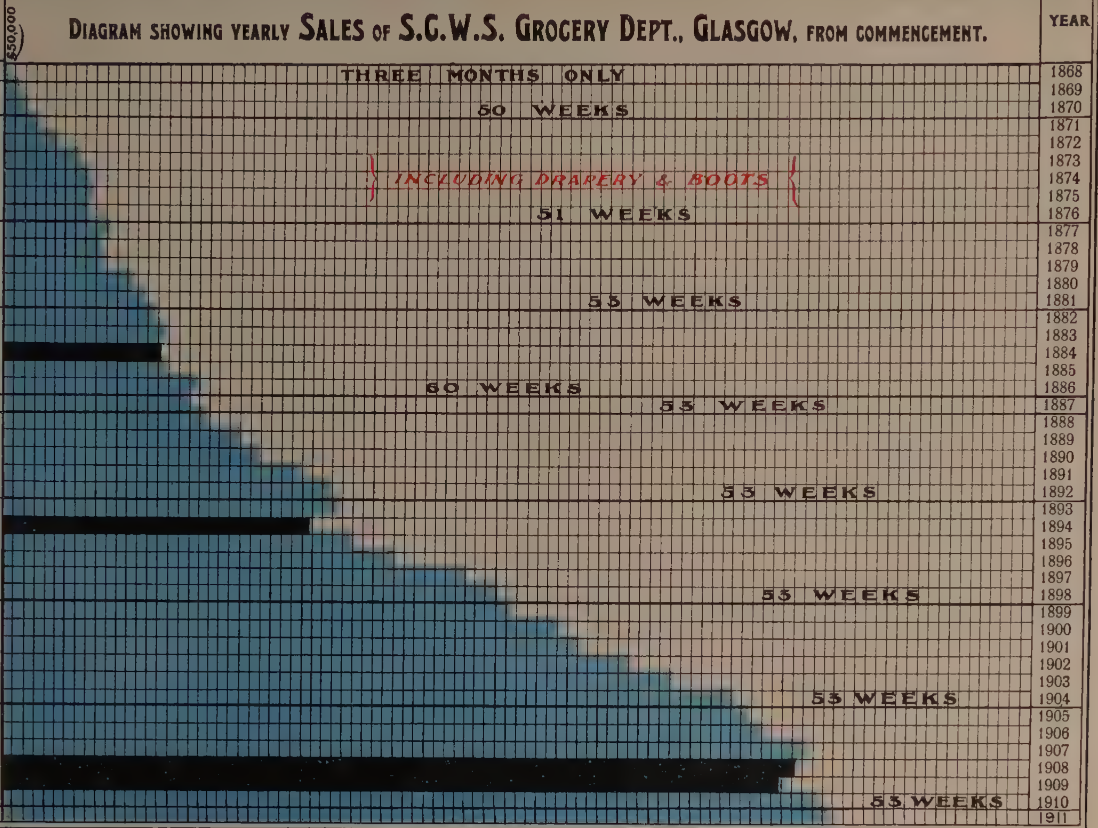
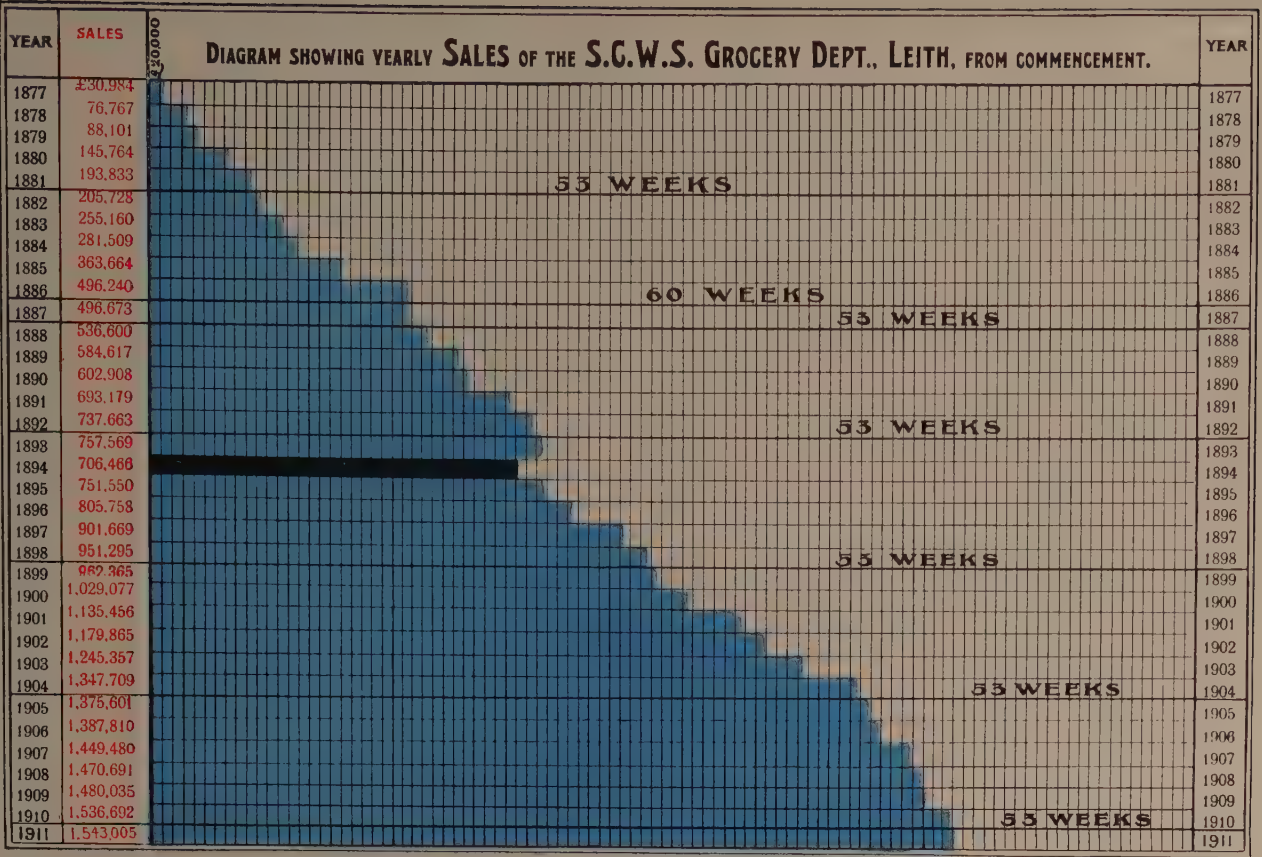


DIAGRAM SHOWING YEARLY SALES OF S.C.W.S. GROCERY DEPT., GLASGOW, FROM COMMENCEMENT.



YEAR	SALES
1868	£9,697
1869	81,094
1870	105,249
1871	162,658
1872	262,530
1873	384,489
1874	409,947
1875	430 169
1876	414,576
1877	507,582
1878	467,342
1879	481,949
1880	615,601
1881	679,534
1882	720,247
1883	776,681
1884	759,443
1885	761,889
1886	936,030
1887	895,560
1888	972,790
1889	1,148,832
1890	1,223,450
1891	1,419,722
1892	1,559 700
1893	1,574,712
1894	1,482,218
1895	1,670,916
1896	1,872,908
1897	2,245,591
1898	2,373,039
1899	2,449,783
1900	2,668,318
1901	2,777,173
1902	3,010,667
1903	3,246,044
1904	3,524,469
1905	3,603,576
1906	3,657,010
1907	3,876,291
1908	3,866,935
1909	3,791,601
1910	3,929,995
1911	3,961,765

DIAGRAM SHOWING YEARLY SALES OF THE S.C.W.S. GROCERY DEPT., LEITH, FROM COMMENCEMENT.



YEAR	SALES
1877	£30,984
1878	76,767
1879	88,101
1880	145,764
1881	193,833
1882	205,728
1883	255,160
1884	281,509
1885	363,664
1886	496,240
1887	496,673
1888	536,600
1889	584,617
1890	602,908
1891	693,179
1892	737,663
1898	757,569
1894	706,466
1895	751,550
1896	805,758
1897	901,669
1898	951,295
1899	962,365
1900	1,029,077
1901	1,135,456
1902	1,179,865
1903	1,245,357
1904	1,347,709
1905	1,375,601
1906	1,387,810
1907	1,449,480
1908	1,470,691
1909	1,480,035
1910	1,536,692
1911	1,543,005

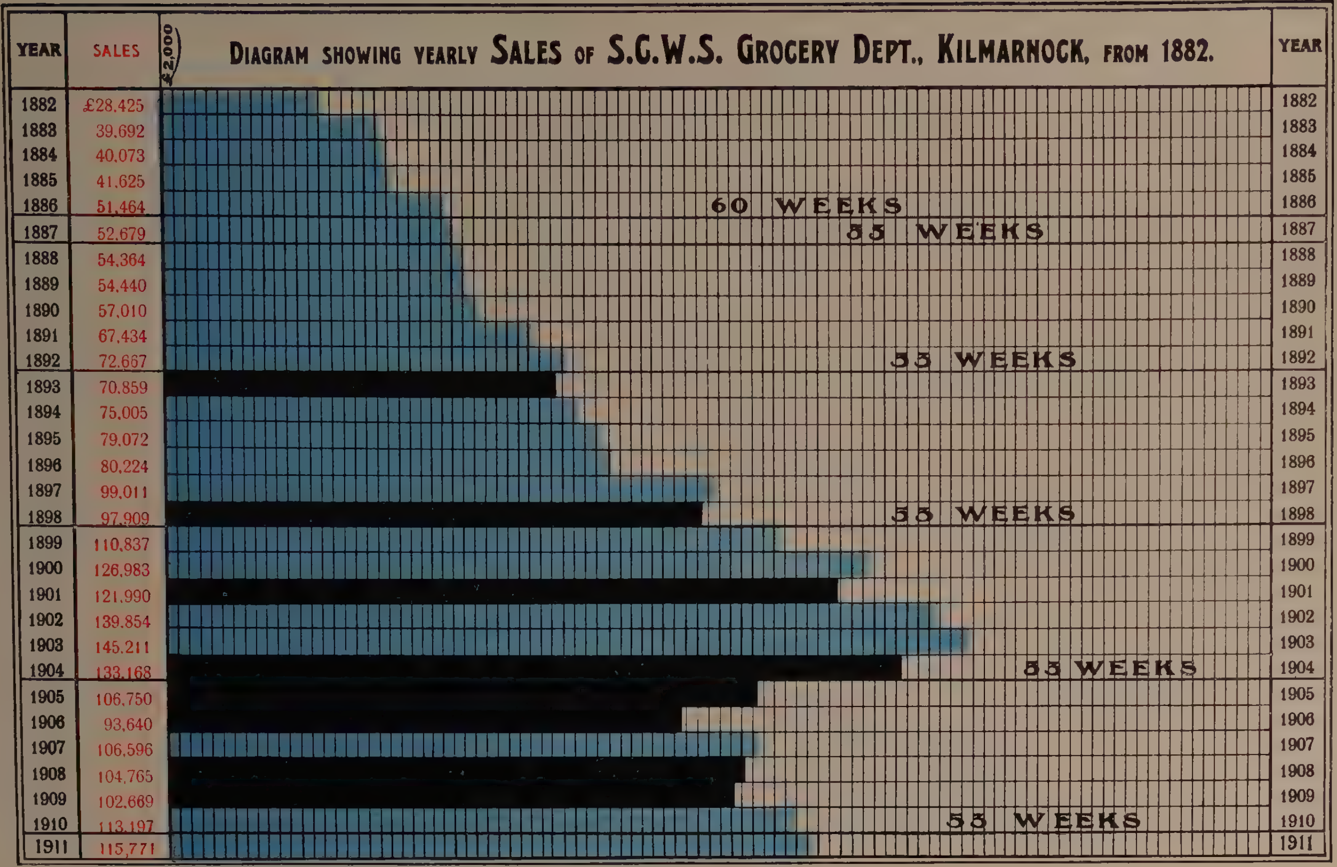


DIAGRAM SHOWING YEARLY SALES OF S.C.W.S. GROCERY DEPT., KILMARNOCK, FROM 1882.

YEAR	SALES
1882	£28,425
1883	39,692
1884	40,073
1885	41,625
1886	51,464
1887	52,679
1888	54,364
1889	54,440
1890	57,010
1891	67,434
1892	72,667
1893	70,859
1894	75,005
1895	79,072
1896	80,224
1897	99,011
1898	97,909
1899	110,837
1900	126,983
1901	121,990
1902	139,854
1903	145,211
1904	133,168
1905	106,750
1906	93,640
1907	106,596
1908	104,765
1909	102,669
1910	113,197
1911	115,771

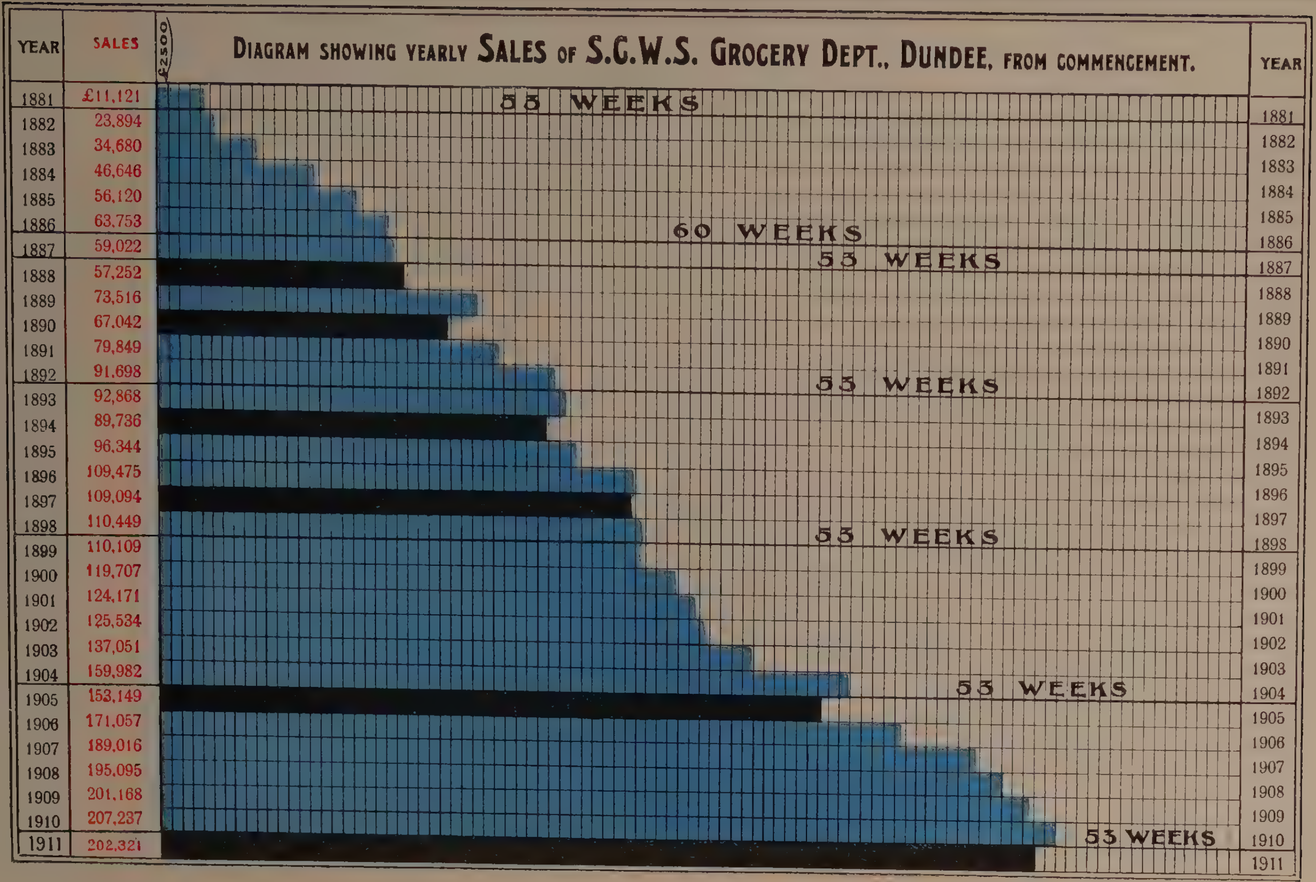


DIAGRAM SHOWING YEARLY SALES OF S.C.W.S. GROCERY DEPT., DUNDEE, FROM COMMENCEMENT.

YEAR	SALES
1881	£11,121
1882	23,894
1883	34,680
1884	46,646
1885	56,120
1886	63,753
1887	59,022
1888	57,252
1889	73,516
1890	67,042
1891	79,849
1892	91,698
1893	92,868
1894	89,736
1895	96,344
1896	109,475
1897	109,094
1898	110,449
1899	110,109
1900	119,707
1901	124,171
1902	125,534
1903	137,051
1904	159,982
1905	153,149
1906	171,057
1907	189,016
1908	195,095
1909	201,168
1910	207,237
1911	202,321

DIAGRAM SHOWING YEARLY SALES OF THE S.C.W.S. DRAPERY DEPARTMENT FROM 1882.

YEAR	SALES
1882	£46,732
1883	102,484
1884	119,280
1885	140,994
1886	195,565
1887	194,198
1888	218,914
1889	261,174
1890	326,060
1891	349,885
1892	401,367
1893	392,540
1894	419,643
1895	494.119
1896	548,660
1897	593,707
1898	630 024
1899	755.145
1900	824 177
1901	832,021
1902	887,836
1903	875,405
1904	866,751
1905	895,490
1906	994,561
1907	1,053,726
1908	1,013,607
1909	994,304
1910	1,064,869
1911	1,128,289

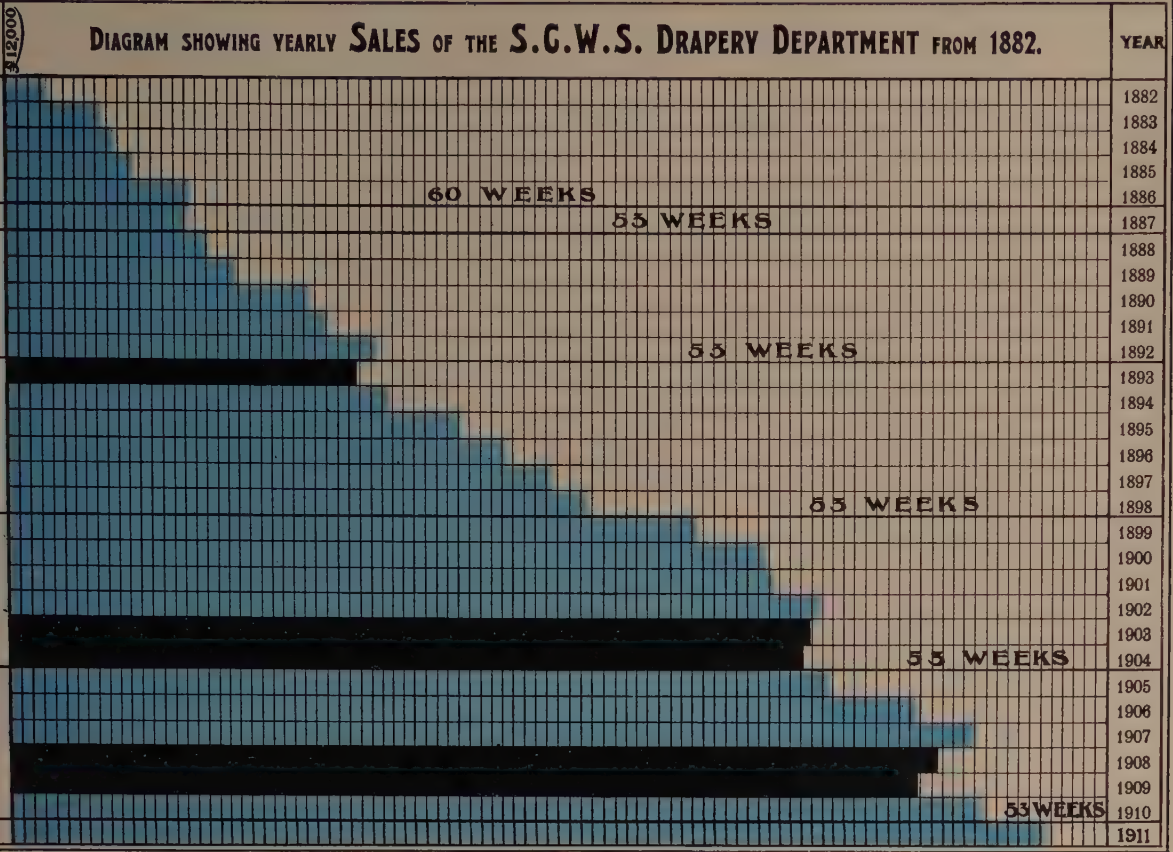
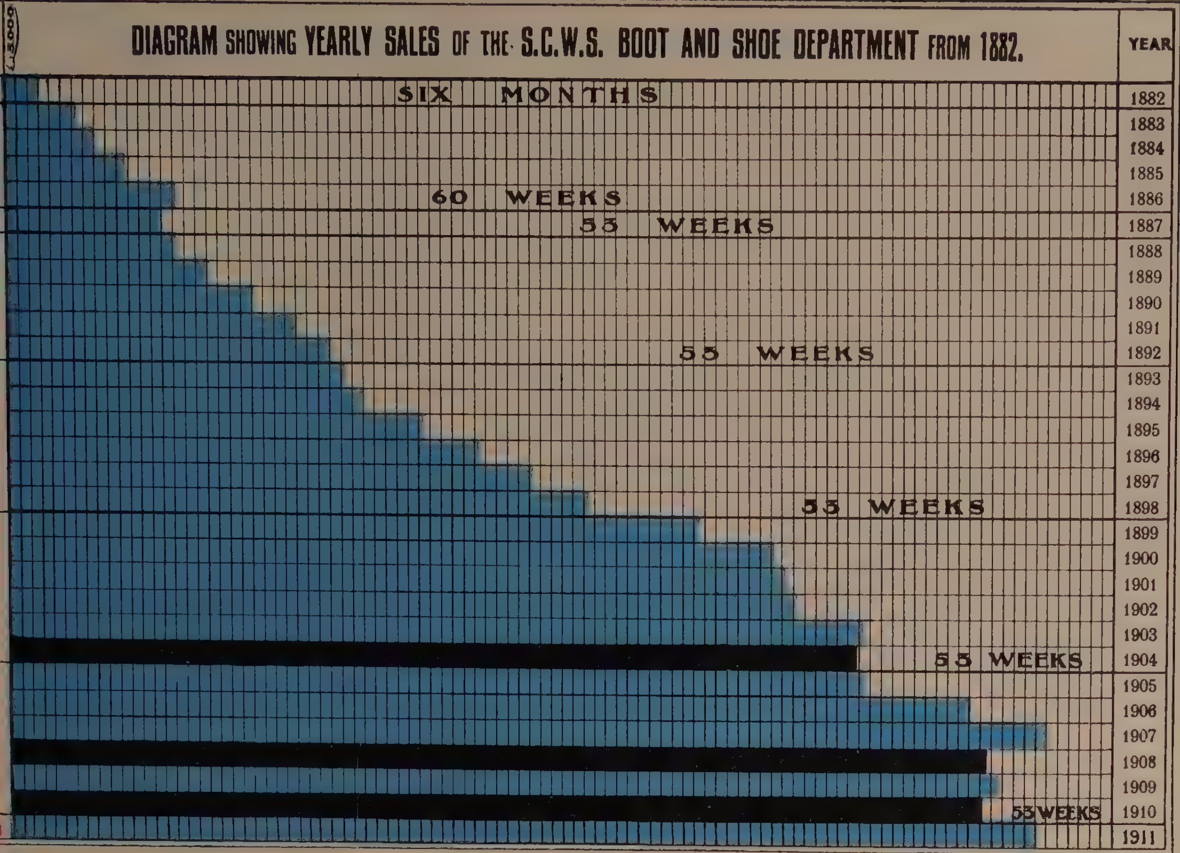


DIAGRAM SHOWING YEARLY SALES OF THE S.C.W.S. BOOT AND SHOE DEPARTMENT FROM 1882.

YEAR	Sales.
1882	£17,619
1883	34,706
1884	40,593
1885	55,458
1886	75,635
1887	70,624
1888	77,935
1889	91,178
1890	111,736
1891	132,491
1892	147,059
1893	153,765
1894	160,309
1895	187,637
1896	213,805
1897	236,197
1898	262,614
1899	313,542
1900	346,290
1901	351,205
1902	358,534
1903	388,348
1904	384,335
1905	388,749
1906	435,020
1907	470,277
1908	442,414
1909	448,269
1910	441,296
1911	462,973



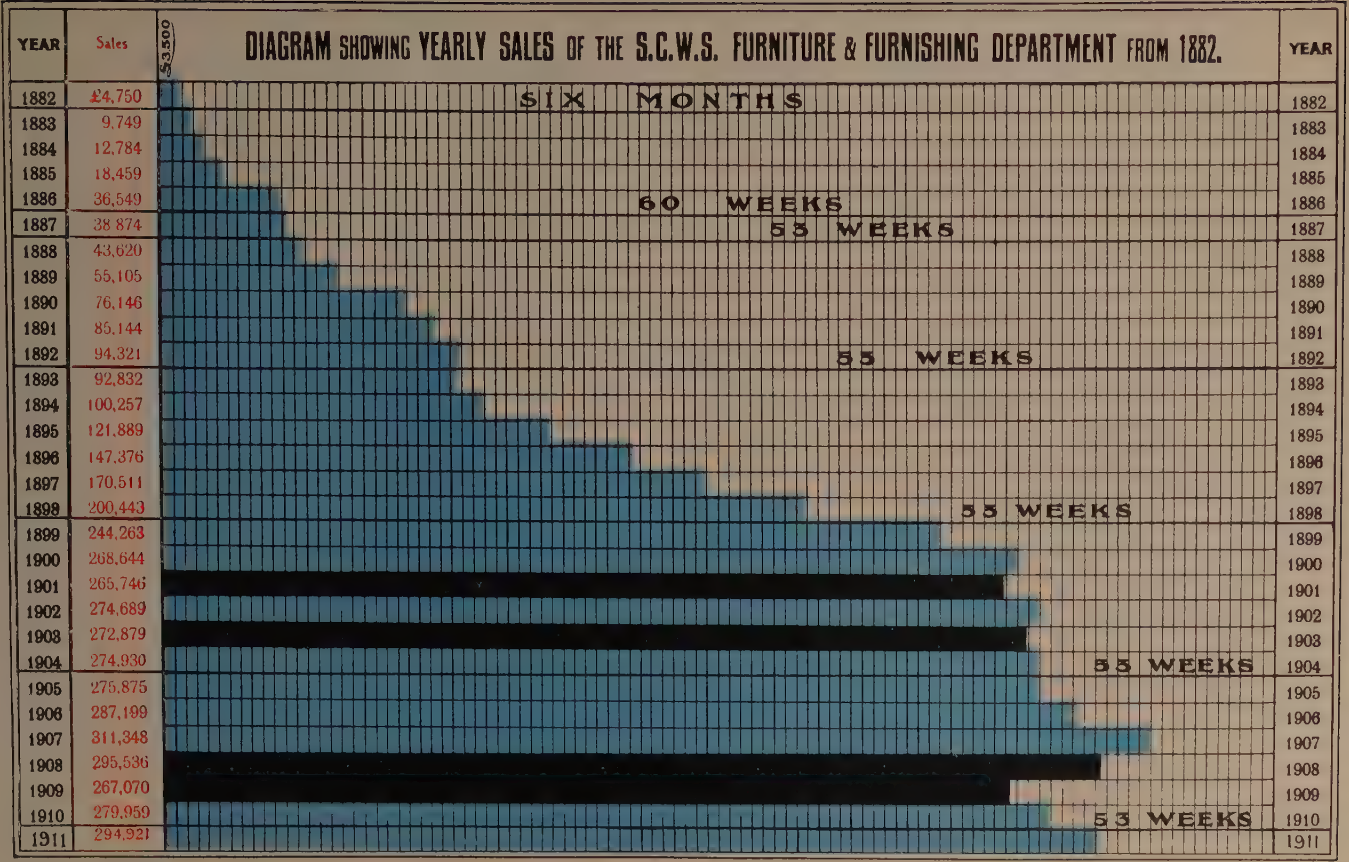


DIAGRAM SHOWING YEARLY SALES OF THE S.C.W.S. FURNITURE & FURNISHING DEPARTMENT FROM 1882.

YEAR	Sales
1882	£4,750
1883	9,749
1884	12,784
1885	18,459
1886	36,549
1887	38 874
1888	43,620
1889	55,105
1890	76,146
1891	85,144
1892	94,321
1893	92,832
1894	100,257
1895	121,889
1896	147,376
1897	170,511
1898	200,443
1899	244,263
1900	268,644
1901	265,746
1902	274,689
1903	272,879
1904	274,930
1905	275,875
1906	287,199
1907	311,348
1908	295,536
1909	267,070
1910	279,959
1911	294,921

[SPECIMEN.]

WEEKLY STATEMENT OF ACCOUNT.

9th Week.
163rd Quarter.

Ledger Folio, 929.
95, Morrison Street,
GLASGOW, *May 29th, 1909.*

The A. B. C. Co-operative Society Limited.

Dr. To The Scottish Co-operative Wholesale Society Limited. Cr.

GOODS.							CASH AND CREDITS.									
Date.	Amount of each Invoice.			Balance last Statement.			Date.	Cash.			Credit.			Totals.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
				298	7	2										
May 24..	0	4	3	....			May 24..	....			0	5	0	....		
„ 24..	18	11	7	....			„ 24..	....			1	0	0	....		
„ 24..	29	0	8	....			„ 25..	....			0	12	9	....		
„ 24..	32	4	0	....			„ 25..	....			0	12	10	....		
„ 24..	0	17	7	....			„ 26..	....			0	5	6	....		
„ 24..	4	10	0	....			„ 26..	....			0	1	0	....		
„ 24..	4	4	0	....			„ 26..	....			1	3	6	....		
„ 24..	3	2	6	....			„ 26..	....			2	7	0	....		
„ 25..	0	6	6	....			„ 26..	....			0	12	9	....		
„ 25..	0	8	3	....			„ 26..	....			0	12	9	....		
„ 25..	0	10	10	....			„ 27..	....			0	14	9	....		
„ 25..	0	8	3	....			„ 27..	....			0	10	0	....		
„ 25..	1	5	0	....			„ 27..	....			0	15	6	....		
„ 25..	0	10	11	....			„ 27..	....			10	11	1	....		
„ 25..	59	16	9	....			„ 27..	....			0	15	6	....		
„ 25..	0	11	3	....			„ 27..	....			1	12	0	....		
„ 25..	7	3	5	....										22	11	11
„ 26..	2	10	6	....			„ 28..	298	7	2	....			298	7	2
„ 26..	4	17	6	....												
„ 26..	0	15	2	....												
„ 27..	0	6	6	....												
„ 27..	0	9	2	....												
„ 27..	17	10	0	....												
„ 27..	0	18	0	....												
„ 27..	3	10	6	....												
„ 27..	5	13	8	....												
„ 27..	12	11	1	....												
„ 27..	4	18	7	....												
„ 28..	5	3	6	....												
„ 28..	0	12	9	....												
„ 28..	0	1	10	....												
„ 28..	2	14	9	....												
„ 28..	1	8	6	....												
„ 28..	27	12	8	....												
				255	10	5										
	To balance			....							By balance			232	18	6
			£	553	17	7							£	553	17	7

If the above Statement differs from your Books, we shall be glad if you will point out the difference at once.

Terms of Membership.

EXCERPT FROM SOCIETY'S RULES.

Admission of Members and Application for Shares.

The Society shall consist of such Co-operative Societies registered under the Industrial and Provident Societies Act, or any employé of this Society who is over twenty-one years of age, as have been admitted by the Committee, subject to the approval of a general meeting of the Society; but no society trafficking in intoxicating liquors shall be eligible for membership in the Society, and each admission must be entered in the minute book of the Society. Every application for membership, except in the case of employés, must be sanctioned by a resolution of a general meeting of any society making such application, and the same must be made in the form as on next page, said form to be duly attested by the signature of the president, secretary, and three of the members thereof, and stamped with such society's seal. Every society making application shall state the number of its members, and take up not less than one share for each member, and shall increase the number annually as its members increase, in accordance with its last return to the Registrar; but no member other than a society registered under the Industrial and Provident Societies Act shall hold an interest in the funds exceeding £50. It shall be in the option of any society to apply for shares in excess of their individual membership at any time; such applications shall be signed by the president, secretary, and three members of committee, but the granting of such excess shares shall be at the discretion of the Committee of this Society.

Any employé applying for membership must apply for not less than five shares.

Capital: How Paid Up.

The capital of the Society shall be raised in shares of twenty shillings each, which shall be transferable only; every member, society, or employé, on admission, shall pay the sum of not less than one shilling on each share taken up, and the unpaid portion of the shares may be paid by dividends, or bonus, and interest; but any member may pay up shares in full or in part at any time.

Application Form.

Whereas, by a resolution of the..............Co-operative Society Limited, passed at a general meeting held on the....day of............, it was resolved to take up........shares (being one share of twenty shillings for each member), said shares being transferable, in the **Scottish Co-operative Wholesale Society Limited**, *and to accept the same on the terms and conditions specified in the Rules. Executed under the seal of the society on the....day of............ Attested by*

....
.... } *Three Members.*
....

BENEFITS DERIVED FROM MEMBERSHIP.

(*a*) The liability of the member is limited, each member being only responsible for the value of the shares held.

(*b*) Members receive double the rate of dividend on purchases paid to non-members.

(*c*) Share capital is paid 5 per cent. per annum.

(*d*) Members have a share in the management of the Wholesale in proportion to the amount of goods bought, as each society has one vote in right of membership, one for the first £1,500 worth of goods bought, and one other additional vote for every complete £3,000 of purchases thereafter.

These advantages, added to the special benefits secured by the leading position of the Wholesale, will, we trust, induce societies as yet non-members to carefully reconsider the question, and take the necessary steps to secure to their members the full benefits of co-operative distribution.

CORRESPONDENCE.

All letters must be addressed to the Society, and not to individuals. Addressed envelopes are supplied at cost price. Separate slips ought to be used for the different departments—the Accountant's, Grocery and Provision, Drapery, Boot and Shoe, Furniture. The slips can all be enclosed in the one envelope. Attention to this simple rule will greatly facilitate the despatch of goods and ensure promptitude in answering inquiries; it will also aid in the classification of the letters for reference in any case of irregularity or dispute.

Cash Remittance.

Cheques must be made payable to the Society.

LIST OF BRANCHES OF THE UNION BANK OF SCOTLAND LIMITED.

Head Offices:—Glasgow, Ingram Street; Edinburgh, George Street.
London Office:—62, Cornhill, E.C.

BRANCHES:

Aberdeen, Castle Street.
„ Fishmarket.
„ George Street.
„ Holburn.
„ Torry.
„ West End.
Aberfeldy.
Aberlour, Strathspey.
Alloa.
Alva.
Ardrishaig.
Ardrossan.
Auchterarder.
Auchtermuchty.
Ayr.
Ballater.
Banchory.
Banff.
Barrhead.
Barrhill.
Bathgate.
Beith.
Blair-Atholl (sub to Pitlochry).
Blairgowrie.
Bo'ness.
Braemar.
Brechin.
Bridge of Allan.
Buckie, Banffshire.
Campbeltown.
Castle-Douglas.
Clydebank.
Coatbridge.
Coupar-Angus.
Crieff.
Cullen.
Dalbeattie.
Dalry, Galloway.
Darvel (sub to Galston).
Doune.
Dumbarton.
Dumfries.
Dunblane.
Dundee.
Dunfermline.
Dunkeld.
Dunning.
Dunoon.
Edinburgh, Blackhall.
„ Chambers Street.
„ Golden Acre.
„ Gorgie Markets (open on Tuesdays and Wednesdays—sub to Haymarket).
„ Haymarket.
„ Hunter Square.
Edinburgh, Lothian Road.
„ Morningside.
„ Murrayfield.
„ Newington.
„ North Merchiston.
„ Norton Park.
„ Piershill.
„ S'th Morningside.
Edzell.
Elgin.
Ellon.
Errol.
Fochabers.
Forfar.
Fraserburgh.
Galston.
Gatehouse.
Girvan.
Glasgow, Anderston.
„ Battlefield.
„ Bridgeton Cross.
„ Buchanan Street.
„ Charing Cross.
„ Cowcaddens.
„ Dennistoun.
„ Eglinton Street.
„ Hillhead.
„ Hope Street.
„ Hyndland.
„ Kinning Park.
„ Maryhill.
„ Pollokshaws East.
„ St. Vincent Street.
„ Shawlands.
„ Springburn.
„ Stockwell.
„ Tradeston.
„ Trongate.
„ Union Street.
Glencraig, Fife (open on Mondays, Wednesdays, and Saturdays—sub to Lochgelly).
Gourock.
Govan.
Greenock.
Hamilton.
Helensburgh.
Huntly.
Inveraray.
Inverness.
Inverurie.
Irvine.
Johnstone.
Keith.
Killin.
Kilmarnock.
„ Riccarton.
Kincardine.
Kirkcaldy.
Kirkwall.
Kirriemuir.
Ladybank.
Largs.
Larkhall.
Leith.
„ Leith Walk.
Lerwick.
Leslie.
Lochgelly, Fifeshire.
Lochgilphead.
Macduff.
Maybole.
Mearns (sub to Barrhead).
Millport.
Moffat.
Moniaive.
Motherwell.
New Aberdour (open on Mondays and Fridays—sub to Rosehearty).
New Pitsligo.
Paisley.
„ Wellmeadow.
Partick.
Perth.
Peterhead.
Pitlochry.
Port-Glasgow.
Portsoy.
Renfrew.
Rosehearty.
St. Margaret's Hope, Orkney.
Scalloway, Shetland (sub to Lerwick).
Shettleston.
Stewarton.
Stirling.
Stonehouse.
Strachur, Lochfyne (open on Thursdays-sub to Inveraray).
Stranraer.
Strathaven.
Stromness.
Tarbert, Lochfyne.
Tarland.
Thornhill.
Thornton, Fife (open on Mondays and Market Days—sub to Kirkcaldy).
Tillicoultry.
Tollcross (Glasgow).
Troon.
Turriff.
Wick.

STATEMENT SHOWING THE PROGRESS OF THE SOCIETY FROM ITS COMMENCEMENT IN SEPTEMBER, 1868, TO DATE.

Period.	Number of Shares Subscribed by Societies.	Number of Shares Subscribed by Employés.	Share Capital paid up.	Deposits, including Reserve and Insurance Funds.	Net Sales.	Increase over Previous Period.	Rate per cent.	Expenses.	Rate per £ of Sales.
			£	£	£ s. d.	£ s. d.		£ s. d.	d.
2 Years ended November, 1870..	*591	....	2,668	9,875	196,041 1 11	....	....	2,738 15 2	3·3
5 " " " 1875..	†27,112	....	11,765	44,985	1,649,795 7 1	1,453,754 5 2	....	24,541 1 9	3·5
5 " " " 1880..	41,584	....	19,159	91,020	3,122,660 6 7	1,472,864 19 6	89·2	50,422 9 2	4·1
5 " " " 1885..	70,066	....	34,257	254,688	6,078,941 15 0	2,956,281 8 5	94·6	109,185 9 0	4·3
5 " " December, 1890..	‡117,664	....	84,454	490,868	10,380,405 1 10	4,301,463 6 10	70·7	206,108 0 10	4·7
5 " " " 1895..	§171,985	3,099	169,906	964,363	15,574,412 2 4	5,194,007 0 6	50·0	350,127 5 1	5·4
5 " " " 1900..	252,276	6,481	254,076	1,422,689	23,398,585 18 11	7,824,173 11 7	50·2	534,273 3 2	5·4
5 " " " 1905..	345,226	12,271	352,731	2,427,998	31,896,361 2 11	8,497,775 9 0	36·3	759,511 1 10	5·7
5 " " " 1910..	415,526	15,704	426,930	3,028,697	37,470,064 6 0	5,573,703 3 1	17·4	916,350 15 9	5·8
1 Year " " 1911..	431,045	16,076	443,480	3,394,566	7,851,079 10 0	112,920 13 7	1·4	199,900 11 11	6·1
6 Months " June 29, 1912..	435,196	16,344	448,394	3,468,215	4,013,755 0 7	270,363 2 6	7·2	100,828 7 7	6·1
Totals to June 29, 1912..	435,196	16,344	448,394	3,468,215	141,632,101 8 2	....	....	3,253,987 1 3	5·5

* £5 each. † 10s. each. ‡ 15s. each. § 20s. each.

Statement showing the Progress of the Society from its Commencement in September, 1868, to Date—*continued*.

Period.	Net Profit.	Average Dividend.	Reserve and Insurance Funds.			Depreciation on Buildings and Plant.
			Added.	Withdrawn.	Amount of Funds.	
	£ s. d.	d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2 Years ended November, 1870	3,770 17 0	4	436 5 11	....	436 5 11	250 0 5
5 ,, ,, ,, 1875	32,798 8 0	4⅜	2,793 1 2	826 14 3	2,402 12 10	2,315 9 10
5 ,, ,, ,, 1880	68,403 16 5	4⅜	7,782 14 0	1,780 16 10	8,404 10 0	4,516 19 2
5 ,, ,, ,, 1885	144,643 4 0	5⅘	19,534 8 7	6,684 14 0	21,254 4 7	11,277 8 6
5 ,, ,, December, 1890	289,518 7 11	6⅜	42,599 12 10	10,971 7 5	52,882 10 0	27,299 3 10
5 ,, ,, ,, 1895	495,060 10 1	6½	76,710 8 7	50,661 15 6	78,931 3 1	120,129 16 8
5 ,, ,, ,, 1900	932,867 11 4	7¾	161,687 12 7	27,193 11 6	213,425 4 2	247,801 18 1
5 ,, ,, ,, 1905	1,230,292 6 7	8	233,427 14 6	39,028 15 8	407,824 3 0	275,605 4 4
5 ,, ,, ,, 1910	1,378,700 12 9	8	249,281 8 11	48,012 0 5	609,093 11 6	309,484 13 2
1 Year ,, ,, 1911	308,890 10 10	8½	87,519 19 6	30,025 17 4	666,587 13 8	65,652 5 0
6 Months ,, June 29, 1912	140,166 7 4	8	29,089 15 2	12,119 3 4	683,558 5 6	26,842 3 6
Totals to June 29, 1912	5,025,112 12 3	..	910,863 1 9	227,304 16 8	683,558 5 6	1,090,675 2 6

GLASGOW GROCERY AND PROVISION DEPARTMENTS.

Period.	Net Sales.					Expenses.	Rate per £ of Sales.	Net Profit.	Rate per £ of Sales.	Stocks.
	Drapery and Boots.	Dundee.	Kilmarnock.	Glasgow.	Total.					
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	d.	£ s. d.	d.	£
2¼ Years ended Nov., 1870..	....	....	....	196,041 1 11	196,041 1 11	2,738 15 2	3·4	3,770 17 0	4·6	9,060
5 „ „ „ 1875..	....	....	....	1,649,795 7 1	1,649,795 7 1	24,541 1 9	3·6	32,798 8 0	4·7	29,400
5 „ „ „ 1880..	293,990 6 2	....	....	2,487,052 12 5	2,781,042 18 7	45,425 19 0	3·9	60,102 10 4	5·1	43,190
5 „ „ „ 1885..	155,347 8 11	21,507 10 0	12,982 1 4	3,697,796 1 6	3,887,633 1 9	60,284 9 3	3·7	80,069 5 7	4·9	28,130
5 „ „ Dec., 1890..	....	....	....	5,176,664 9 2	5,176,664 9 2	75,677 13 5	3·5	121,135 11 2	5·6	63,000
5 „ „ „ 1895..	....	....	....	7,707,270 3 11	7,707,270 3 11	120,547 16 8	3·7	189,795 18 3	5·9	80,424
5 „ „ „ 1900..	....	....	....	11,609,641 11 0	11,609,641 11 0	164,998 12 4	3·4	340,881 12 6	7·6	85,303
5 „ „ „ 1905..	....	....	....	16,161,931 12 3	16,161,931 12 3	220,670 13 4	3·2	460,604 17 8	6·8	108,410
5 „ „ „ 1910..	....	....	....	19,121,835 8 1	19,121,835 8 1	265,420 5 8	3·3	556,348 14 0	6·9	124,716
1 Year „ Dec., 1911..	....	...	....	3,959,378 11 7	3,959,378 11 7	56,832 4 7	3·4	129,993 1 3	7·8	166,897
6 Months „ June 29, 1912..	....	....	....	2,045,133 13 10	2,015,133 13 10	28,819 12 2	3·38	61,933 18 2	7·27	132,400
Totals..............	449,337 15 1	21,507 10 0	12,982 1 4	73,812,540 12 9	74,296,367 19 2	1,065,957 3 4	3·44	2,037,434 13 11	6·58	....

GROCERY DEPARTMENT, LEITH.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.	Net Profit.			Rate per £ of Sales.	Stocks.
	£	s.	d.	£	s.	d.	d.	£	s.	d.	d.	£
4 Years ended October, 1880..........	341,617	8	0	4,996	10	2	3·5	8,301	6	1	5·8	8,410
5 ,, ,, ,, 1885..........	1,299,895	19	6	18,266	10	5	3·3	34,039	9	9	6·2	29,750
5 ,, ,, December, 1890..........	2,717,040	17	4	39,141	1	0	3·4	68,339	15	7	6·0	34,600
5 ,, ,, ,, 1895..........	3,646,429	13	4	52,328	11	3	3·4	91,462	2	7	6·0	31,647
5 ,, ,, ,, 1900..........	4,650,166	9	11	60,830	0	7	3·1	139,842	11	0	7·2	38,279
5 ,, ,, ,, 1905..........	6,283,990	18	5	82,240	19	1	3·1	197,277	13	6	7·5	46,954
5 ,, ,, ,, 1910..........	7,324,710	2	7	114,753	18	6	3·7	238,942	14	8	7·8	33,255
1 Year ,, ,, 1911..........	1,543,005	11	9	24,483	2	2	3·8	54,788	9	8	8·5	41,187
6 Months ,, June 29, 1912..........	763,165	12	5	12,134	5	11	3·81	24,204	12	0	7·61	33,996
Totals....................	28,570,022	13	3	409,174	19	1	3·44	857,198	14	10	7·20	....

GROCERY DEPARTMENT, KILMARNOCK.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.	Net Profit.			Rate per £ of Sales.	Stocks.
	£	s.	d.	£	s.	d.	d.	£	s.	d.	d.	£
3½ Years ended October, 1885.........	136,835	15	11	2,952	19	11	5·1	3,151	1	3	5·5	2,300
5 ,, ,, December, 1890.........	269,960	11	5	4,309	19	4	3·7	9,037	4	2	8·0	2,400
5 ,, ,, ,, 1895.........	365,040	0	8	7,180	4	11	4·7	12,962	11	3	8·5	2,030
5 ,, ,, ,, 1900.........	514,966	15	3	10,467	16	8	4·8	17,185	4	3	8·0	3,848
5 ,, ,, ,, 1905.........	646,975	18	6	11,485	4	4	4·2	22,192	16	10	8·2	5,135
5 ,, ,, ,, 1910.........	520,869	17	4	11,091	3	5	5·1	15,262	1	6	7·0	2,994
1 Year ,, ,, 1911.........	115,772	0	3	2,458	0	6	5·1	4,052	0	5	8·4	4,266
6 Months ,, June 29, 1912.........	59,877	16	5	1,236	6	9	4·96	1,526	17	8	6·12	4,681
Totals......................	2,630,298	15	9	51,181	15	10	4·67	85,369	17	4	7·79	....

GROCERY DEPARTMENT, DUNDEE.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.	Net Profit.			Rate per £ of Sales.	Stocks.
	£	s.	d.	£	s.	d.	d.	£	s.	d.	d.	£
3½ Years ended October, 1885..........	150,955	18	1	3,436	7	9	5·4	1,628	4	2	2·5	2,890
5 ,, ,, December, 1890..........	320,587	3	5	5,614	14	0	4·2	5,035	2	10	3·7	4,070
5 ,, ,, ,, 1895..........	450,497	14	8	6,239	6	5	3·3	11,080	15	11	5·9	2,260
5 ,, ,, ,, 1900..........	558,835	10	6	6,563	2	1	2·8	15,747	19	6	6·7	1,853
5 ,, ,, ,, 1905..........	719,789	10	1	7,382	11	6	2·4	23,288	5	10	7·7	3,361
5 ,, ,, ,, 1910..........	963,574	18	9	10,456	8	3	2·6	31,675	9	5	7·9	4,026
1 Year ,, ,, 1911..........	202,821	2	8	2,562	14	2	3·0	7,339	15	5	8·7	3,723
6 Months ,, June 29, 1912..........	101,541	13	1	1,276	7	9	3·02	2,880	10	1	6·81	4,240
Totals....................	3,468,603	11	3	43,531	11	11	3·01	98,676	3	2	6·83	....

DRAPERY DEPARTMENT.

Period	Net Sales.			Expenses.			Rate per £ of Sales.	Net Profit.			Rate per £ of Sales.	Stocks.
	£	s.	d.	£	s.	d.	d.	£	s.	d.	d.	£
*3½ Years ended October, 1885..........	529,694	8	2	20,815	4	5	9·4	20,314	11	1	9·2	35,990
5 ,, ,, December, 1890..........	1,195,913	8	3	50,393	9	7	10·1	50,920	4	4	10·2	64,000
5 ,, ,, ,, 1895..........	2,057,557	6	1	97,333	9	6	11·3	79,958	18	8	9·3	103,971
5 ,, ,, ,, 1900..........	3,351,714	13	11	156,926	2	11	11·2	146,985	18	8	10·5	149,209
5 ,, ,, ,, 1905..........	4,357,505	3	11	236,516	14	0	13·0	142,977	7	9	7·8	150,550
5 ,, ,, ,, 1910..........	5,121,068	18	11	280,879	4	5	13·1	164,989	10	1	7·7	163,568
1 Year ,, ,, 1911..........	1,128,290	3	1	62,703	11	1	13·3	42,479	8	4	9·0	146,260
6 Months ,, June 29, 1912..........	564,210	7	9	31,736	13	7	13·50	23,668	10	8	10·07	165,883
Totals......................	18,305,954	10	1	937,304	9	6	12·29	672,294	9	7	8·81	....

* Includes Boots and Furniture to 1884.

BOOT AND SHOE DEPARTMENT.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.	Net Profit.			Rate per £ of Sales.	Stocks.
	£	s.	d.	£	s.	d.	d.	£	s.	d.	d.	£
1 Year ended October, 1885	55,467	0	1	1,602	18	5	6·9	2,481	18	3	10·7	11,520
5 Years „ December, 1890	427,110	9	1	15,177	13	2	8·5	10,991	17	9	6·1	14,360
5 „ „ „ 1895	781,264	3	8	31,492	10	8	9·6	23,802	16	7	7·3	34,754
5 „ „ „ 1900	1,372,450	4	4	53,697	13	5	9·3	37,303	11	3	6·5	66,107
5 „ „ „ 1905	1,871,172	13	4	78,858	5	9	10·1	51,891	19	3	6·6	88,035
5 „ „ „ 1910	2,237,278	17	5	94,993	7	7	10·2	64,623	2	6	6·9	92,570
1 Year „ „ 1911	462,974	0	4	20,909	1	2	10·8	12,357	15	2	6·4	95,739
6 Months ended June 29, 1912	246,895	14	11	10,694	13	6	10·40	7,755	3	9	7·54	94,008
Totals	7,454,613	3	2	307,426	3	8	9·90	211,208	4	6	6·80	....

FURNITURE AND FURNISHING DEPARTMENT.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.	Net Profit.			Rate per £ of Sales.	Stocks.
	£	s.	d.	£	s.	d.	d.	£	s.	d.	d.	£
1 Year ended October, 1885	18,459	11	6	1,285	5	9	16·7	431	3	11	5·6	5,600
5 Years „ December, 1890	250,296	11	9	15,793	1	2	15·1	11,842	11	11	11·3	13,600
5 „ „ „ 1895	494,445	18	0	35,005	5	8	16·9	22,516	2	0	6·1	20,509
5 „ „ „ 1900	1,031,234	6	10	80,789	15	0	18·8	39,502	7	11	9·1	43,758
5 „ „ „ 1905	1,364,121	12	3	122,356	14	10	21·5	27,067	12	8	4·7	51,046
5 „ „ „ 1910	1,441,114	7	11	138,756	7	11	23·1	35,767	12	7	5·9	58,275
1 Year „ „ 1911	294,921	19	5	29,951	18	3	24·4	6,121	18	5	5·0	47,918
6 Months ended June 29, 1912	154,283	14	10	14,930	7	11	23·22	4,485	16	5	6·98	55,739
Totals	5,048,878	2	6	438,868	16	6	20·86	147,735	5	10	7·02	....

TAILORING FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3¼ Years ended Oct. 31, 1885..	8,829	18	6	8,829	18	6	5,785	11	9	65·52	138	14	1	1·67	445
3⅙ „ „ Dec. 29, 1888..	22,664	0	11	22,637	17	11	14,004	16	1	61·86	447	5	1	1·97	1,083
3 „ „ „ 26, 1891..	36,236	17	9	36,294	7	3	20,700	14	4	57·03	3,568	6	9	9·83	1,222
3 „ „ „ 29, 1894..	47,454	9	1	47,426	18	10	26,665	10	1	56·22	5,765	10	9	12·15	1,177
3 „ „ „ 25, 1897..	65,408	11	4	68,950	8	8	33,208	6	9	48·16	10,253	6	4	14·87	1,332
3 „ „ „ 29, 1900..	66,275	19	9	66,217	7	11	35,527	9	2	53·65	9,959	1	9	15·04	2,106
3 „ „ „ 26, 1903..	67,510	19	5	67,658	8	8	39,687	16	7	58·66	4,967	14	1	7·34	2,354
3 „ „ „ 29, 1906..	67,238	4	3	67,526	18	7	42,120	1	0	62·27	3,096	4	8	4·58	2,049
3 „ „ „ 25, 1909..	74,346	13	2	74,839	5	5	45,676	19	6	61·03	2,284	17	5	3·05	3,149
1 Year „ „ 31, 1910..	25,106	16	0	25,336	10	7	15,517	19	0	61·25	980	15	6	3·87	3,199
1 „ „ „ 30, 1911..	27,372	17	7	27,366	13	4	16,146	7	9	59·01	1,188	15	2	4·34	3,309
6 Months „ June 29, 1912..	14,868	9	1	14,660	5	10	8,931	18	6	60·93	597	0	8	4·07	4,259
Totals..............	523,313	16	10	527,745	1	6	303,973	10	6	57·60	43,247	12	3	8·19	..

WOOLLEN SHIRT FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3¼ Years ended Oct. 31, 1885..	3,238	11	4	3,238	11	4	2,443	16	0	75·44	134	2	11	4·13	70
3⅙ ,, ,, Dec. 29, 1888..	5,893	8	9	5,923	17	11	3,743	10	6	63·19	99	3	3	1·67	112
3 ,, ,, ,, 26, 1891..	9,047	2	11	9,011	15	11	5,556	7	7	61·65	799	10	6	8·86	120
3 ,, ,, ,, 29, 1894..	11,975	1	1	12,023	2	6	7,553	19	2	62·82	1,207	15	6	10·03	764
3 ,, ,, ,, 25, 1897..	27,485	16	3	27,482	2	0	14,302	0	11	52·04	2,060	14	4	7·49	2,239
3 ,, ,, ,, 29, 1900..	38,975	4	5	39,291	15	0	21,992	8	9	55·97	1,427	2	0	3·63	2,230
3 ,, ,, ,, 26, 1903..	24,797	14	11	24,745	7	3	15,258	15	1	61·66	2,005	13	7	8·10	226
3 ,, ,, ,, 29, 1906..	25,608	10	4	25,599	16	5	15,584	16	4	60·88	4,169	3	10	16·28	60
3 ,, ,, ,, 25, 1909..	28,861	6	0	28,866	2	3	18,058	8	8	62·55	2,127	6	1	7·36	82
1 Year ,, ,, 31, 1910..	10,135	0	11	10,173	6	4	6,149	12	6	60·44	1,054	12	10	10·36	88
1 ,, ,, ,, 30, 1911..	10,655	18	4	10,607	8	8	6,301	11	11	59·40	1,158	4	2	10·91	407
6 Months ,, June 29, 1912..	5,681	19	2	5,712	11	6	3,289	19	10	57·60	892	1	3	15·61	263
Totals.............	202,355	14	5	202,675	17	1	120,235	7	3	59·32	17,135	10	3	8·45	..

Note.—Until June 29th, 1901, the above figures include Underclothing Factory.

ARTISAN CLOTHING FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3 Years ended Dec. 30, 1893..	8,212	17	10	8,308	4	7	5,708	0	7	68·70	266	10	5	3·20	476
3 ,, ,, ,, 26, 1896..	10,851	2	6	10,837	15	0	7,301	19	0	67·37	759	12	4	7·00	203
3 ,, ,, ,, 30, 1899..	13,847	16	3	13,792	2	11	9,619	1	3	69·74	1,376	8	10	9·84	150
3 ,, ,, ,, 27, 1902..	18,565	19	9	18,557	13	11	13,440	6	8	72·42	1,530	9	7	8·24	320
3 ,, ,, ,, 30, 1905..	19,891	11	8	20,103	13	8	15,670	2	6	77·95	286	4	5	1·42	484
3 ,, ,, ,, 26, 1908..	27,109	10	6	27,240	16	2	20,185	2	8	74·10	1,066	17	7	3·91	927
3 ,, ,, ,, 30, 1911..	27,886	8	10	27,687	15	1	20,664	7	10	74·63	735	11	0	2·65	998
6 Months ,, June 29, 1912..	5,121	8	1	5,207	1	4	3,643	17	1	69·98	82	13	6	1·57	1,014
Totals..............	131,486	15	5	131,735	2	8	96,232	17	7	73·05	6,104	7	8	4·63	..

MANTLE FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3 Years ended Dec. 30, 1893..	7,390	3	10	7,420	4	9	4,893	2	7	65·94	*305	12	10	4·11	382
3 „ „ „ 26, 1896..	8,672	8	2	8,664	7	5	4,886	19	4	56·39	394	6	8	4·55	168
3 „ „ „ 30, 1899..	12,098	18	8	12,096	18	8	7,563	7	1	62·52	740	13	8	6·12	175
3 „ „ „ 27, 1902..	16,198	15	1	16,198	15	1	10,385	3	5	64·11	1,230	4	7	7·59	273
3 „ „ „ 30, 1905..	13,397	5	0	13,397	5	0	8,959	9	11	66·87	1,243	15	0	9·28	343
3 „ „ „ 26, 1908..	12,818	8	5	12,818	8	5	8,998	11	8	70·20	863	1	10	6·73	149
3 „ „ „ 30, 1911..	13,945	5	1	13,969	15	1	9,468	17	0	67·78	937	10	6	6·71	202
6 Months „ June 29, 1912..	2,395	5	5	2,394	5	5	1,674	14	6	69·92	36	6	5	1·50	185
Totals..............	86,916	9	8	86,959	19	10	56,830	5	6	65·35	5,140	5	10	5·91	..

* Loss.

BOOT FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3 Years ended Dec. 31, 1887..	81,477	19	2	81,455	15	8	25,676	6	1	31·52	2,445	18	3	3 00	5,406
3 ,, ,, ,, 27, 1890..	145,211	19	6	152,579	1	9	54,330	17	1	35·61	7,923	1	8	5·19	17,349
3 ,, ,, ,, 30, 1893..	252,585	16	10	257,578	3	1	94,375	9	1	36·64	15,923	5	5	6·18	20,696
3 ,, ,, ,, 26, 1896..	333,550	17	0	350,181	8	0	129,581	1	3	37·00	23,285	8	10	6·65	34,019
3 ,, ,, ,, 30, 1899..	509,304	12	7	511,422	8	5	188,686	2	1	36·89	23,414	13	0	4·58	47,836
3 ,, ,, ,, 27, 1902..	712,738	5	11	717,315	5	9	233,671	17	10	32·57	26,874	12	4	3·75	48,886
3 ,, ,, ,, 30, 1905..	715,510	11	8	707,309	10	2	225,043	3	3	31·82	17,160	0	4	2·43	43,063
3 ,, ,, ,, 26, 1908..	797,135	0	0	803,192	18	5	222,454	8	1	27·69	19,140	19	3	2·38	49,532
3 ,, ,, ,, 30, 1911..	815,367	8	5	811,904	15	3	222,407	0	3	27·39	21,344	2	3	2·63	42,314
6 Months ,, June 29, 1912..	147,103	12	3	153,516	17	3	38,277	10	2	24·93	4,033	11	0	2·62	51,793
Totals..............	4,509,986	3	4	4,546,456	3	9	1,434,503	15	2	31·55	161,545	12	4	3·55	..

CABINET WORKS.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3 Years ended Dec. 31, 1887..	6,009	0	4	6,077	10	9	3,309	9	10	54·45	187	13	6	3·07	1,069
3 " " " 27, 1890..	25,083	2	2	25,524	2	9	13,448	13	10	52·69	1,062	11	6	4·16	4,975
3 " " " 30, 1893..	48,081	15	11	50,187	13	3	27,243	16	2	54·28	2,226	19	9	4·44	8,696
3 " " " 26, 1896..	65,163	8	0	62,799	1	9	35,343	8	8	56·28	3,467	14	0	5·52	10,384
3 " " " 30, 1899..	98,438	6	10	97,781	3	2	52,900	13	5	54·10	3,873	3	2	3·96	15,660
3 " " " 27, 1902..	142,598	1	1	144,451	3	0	75,190	17	8	52·05	7,597	10	4	5·26	22,104
3 " " " 30, 1905..	133,794	15	5	141,134	9	7	70,061	16	10	49·64	4,907	15	11	3·48	18,574
3 " " " 26, 1908..	139,589	13	10	141,080	0	7	70,325	13	0	49·85	3,211	12	1	2·28	18,587
3 " " " 30, 1911..	112,253	9	8	109,073	19	9	60,383	1	11	55·36	*411	19	2	*0·38	13,215
6 Months " June 29, 1912..	19,044	5	10	19,328	7	5	10,417	4	10	53·89	*288	8	7	1·49	13,736
Totals...............	790,055	19	1	797,437	12	0	418,624	16	2	52·50	25,834	12	6	3·24	....

*Loss.

HOSIERY FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3 Years ended Dec. 28, 1895 ..	17,604	8	2	17,392	18	7	6,011	1	5	34·56	581	18	7	3·34	745
3 " " " 31, 1898 ..	27,674	2	0	28,659	13	5	9,508	17	7	32·95	1,695	0	10	5·87	2,190
3 " " " 28, 1901 ..	43,122	18	5	44,605	11	5	14,969	17	11	33·56	1,607	8	2	3·60	4,430
3 " " " 31, 1904 ..	63,662	10	3	62,202	6	8	20,939	3	6	33·66	1,261	0	2	2·02	2,492
3 " " " 28, 1907 ..	76,741	10	8	77,095	11	1	23,420	15	11	30·38	2,086	17	8	2·70	5,075
3 " " " 31, 1910..	94,378	11	10	97,471	9	3	29,192	2	3	29·95	1,874	14	6	1·92	8,257
1 Year " " 30, 1911..	37,118	15	8	35,606	1	4	10,363	3	5	29·10	454	6	2	1·27	7,866
6 Months " June 29, 1912..	17,575	1	2	17,879	4	4	5,454	6	5	30·50	103	15	6	0·58	9,440
Totals...............	377,877	18	2	381,112	16	1	119,859	8	5	31·45	9,665	1	7	2·53	....

BRUSH FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3 Years ended Dec. 31, 1892 ..	11,416	15	9	12,330	12	8	5,061	16	3	41·04	719	16	11	5·83	2,991
3 ,, ,, ,, 28, 1895 ..	14,458	6	1	13,913	14	11	5,599	4	8	40·24	1,215	18	9	8·73	3,847
3 ,, ,, ,, 31, 1898 ..	18,662	12	8	18,784	0	1	7,283	19	6	38·77	975	18	5	5·19	5,227
3 ,, ,, ,, 28, 1901 ..	22,731	15	5	21,576	19	1	8,879	7	8	41·15	2,878	16	7	13·34	5,416
3 ,, ,, ,, 31, 1904 ..	23,506	14	11	22,877	2	4	9,371	15	6	40·96	1,741	0	9	7·61	4,921
3 ,, ,, ,, 28, 1907 ..	23,770	16	3	22,764	18	3	9,260	6	10	40·68	849	9	11	3·73	4,542
3 ,, ,, ,, 31, 1910 ..	20,392	9	2	19,866	11	4	8,904	3	11	44·82	*29	0	3	0·14	3,525
1 Year ,, ,, 30, 1911 ..	7,146	2	11	7,123	2	4	3,186	5	5	44·73	*71	4	7	0·99	3,371
6 Months ,, June 29, 1912 ..	3,859	18	9	3,972	8	4	1,799	19	5	45·32	265	13	0	6·67	4,286
Totals...........	145,945	11	11	143,209	9	4	59,346	19	2	41·44	8,546	9	6	5·97	....

* Loss.

PRINTING WORKS.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3¼ Years ended Dec. 27, 1890..	14,861	19	3	14,939	12	6	7,252	2	5	48·54	1,082	1	5	7·24	832
3 ,, ,, ,, 30, 1893..	36,635	7	9	36,705	6	2	15,256	2	6	41·56	3,153	2	9	8·59	1,584
3 ,, ,, ,, 26, 1896..	55,638	13	1	55,824	19	6	21,045	4	4	37·70	7,583	4	9	13·58	2,715
3 ,, ,, ,, 30, 1899..	81,828	13	6	81,878	9	7	30,697	12	9	37·49	12,604	12	3	15·39	2,757
3 ,, ,, ,, 27, 1902..	100,587	16	9	101,109	19	9	39,484	13	2	39·05	10,474	15	7	10·36	5,657
3 ,, ,, ,, 30, 1905..	137,480	4	2	137,237	17	0	56,385	16	9	41·08	11,677	3	11	8·51	4,498
3 ,, ,, ,, 26, 1908..	164,904	13	11	165,740	14	10	65,576	0	9	39·56	14,205	5	0	8·57	6,697
3 ,, ,, ,, 30, 1911..	183,807	6	10	183,535	11	9	76,518	5	8	41·69	7,557	14	6	4·12	6,467
6 Months ,, June 29, 1912..	31,840	1	10	32,146	18	10	14,151	5	10	44·02	1,742	2	7	5·42	7,965
Totals...........	807,584	17	1	809,119	9	11	326,367	4	2	40·34	70,080	2	9	8·66	....

PRESERVE WORKS.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3½ Years ended Dec. 30, 1893..	135,154	4	5	148,276	19	1	15,672	1	6	10·57	7,447	0	2	5·02	20,553
3 ,, ,, ,, 26, 1896..	173,129	18	6	185,343	14	3	24,393	9	11	13·16	12,187	12	8	6·57	22,204
3 ,, ,, ,, 30, 1899..	213,880	19	5	212,996	19	7	28,315	19	1	13·29	21,800	16	6	10·23	20,818
3 ,, ,, ,, 27, 1902..	204,409	5	4	210,000	1	2	32,806	5	1	15·62	15,186	3	7	7·23	26,057
3 ,, ,, ,, 30, 1905..	263,052	12	9	261,632	7	4	41,669	12	5	15·92	15,345	17	5	5·86	27,556
3 ,, ,, ,, 26, 1908..	257,275	19	6	248,951	13	10	46,317	5	7	18·60	14,398	1	5	5·78	27,676
3 ,, ,, ,, 30, 1911..	263,199	13	10	277,175	6	6	47,513	14	2	17·14	15,799	11	2	5·70	27,150
6 Months ,, June 29, 1912..	53,762	1	3	41,671	10	9	8,707	3	7	20·89	1,301	3	5	3·12	11,898
Totals............	1,563,864	15	0	1,586,048	12	6	245,395	11	4	15·47	103,466	6	4	6·52	....

CONFECTIONERY WORKS.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
3½ Years ended Dec. 29, 1894..	33,584	3	4	35,119	6	10	7,663	15	3	21·82	*73	1	7	0·21	1,495
3 " " " 25, 1897..	41,868	17	1	41,620	4	3	9,316	19	7	22·38	2,414	7	10	5·8	1,192
3 " " " 29, 1900..	47,512	12	8	47,840	4	9	10,838	18	5	22·66	2,382	7	11	4·98	1,607
3 " " " 26, 1903..	53,586	11	0	53,731	18	11	11,750	14	2	21·87	2,018	11	11	3·75	1,695
3 " " " 29, 1906..	51,667	10	7	51,241	4	1	13,475	6	4	26·30	2,688	19	5	5·25	1,506
3 " " " 25, 1909..	52,515	14	8	52,403	16	11	13,920	2	9	26·56	1,894	1	2	3·61	1,521
1 Year " " 31, 1910..	20,172	0	0	20,322	1	4	5,234	12	11	25·75	702	13	9	3·45	2,018
1 " " " 30, 1911..	20,224	19	5	20,163	12	4	5,438	9	11	26·97	1,006	11	10	4·99	2,386
6 Months " June 29, 1912..	10,286	6	8	10,413	3	11	3,175	14	2	30·49	77	12	1	0·74	2,319
Totals...........	331,418	15	5	332,855	13	4	80,814	13	6	24·28	13,112	4	4	3·94	....

* Loss.

TOBACCO FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		
2½ Years ended Dec. 30, 1893..	142,245	15	2	148,071	19	1	11,687	3	7	7·89	5,733	7	8	3·87	15,580
3 ,, ,, ,, 26, 1896..	286,241	16	2	288,746	15	8	18,561	11	0	6·43	11,869	18	6	4·11	25,478
3 ,, ,, ,, 30, 1899..	378,389	0	10	379,446	16	3	25,199	9	3	6·64	25,507	6	0	6·72	33,761
3 ,, ,, ,, 27, 1902..	447,178	17	5	449,775	17	9	29,012	9	8	6·45	20,770	11	0	4·62	51,090
3 ,, ,, ,, 30, 1905..	498,524	6	8	499,178	4	8	32,709	10	9	6·55	16,460	16	6	3·30	44,266
3 ,, ,, ,, 26, 1908..	543,249	11	3	542,020	2	9	30,232	2	2	5·58	32,044	6	3	5·91	38,674
3 ,, ,, ,, 30, 1911..	628,266	8	3	631,515	12	4	32,878	19	7	5·20	21,691	0	1	3·43	43,302
6 Months ,, June 29, 1912..	109,896	3	11	110,912	9	7	6,175	17	1	5·57	1,547	16	2	1·39	53,357
Totals...............	3,033,991	19	8	3,049,667	18	1	186,457	3	1	6·11	135,625	2	2	4·45	

CHANCELOT FLOUR MILL, EDINBURGH.

Period.	Sales and Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profits.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
2½ Years ended Dec. 26, 1896..	553,357	2	7	569,923	8	0	51,755	3	6	9·08	3,545	0	0	0·62	50,438
3 ,, ,, ,, 30, 1899..	1,151,985	18	11	1,155,013	4	8	79,522	16	2	6·88	15,686	1	3	1·36	62,017
3 ,, ,, ,, 27, 1902..	1,129,636	14	6	1,162,414	16	2	82,907	15	2	7·13	15,968	18	1	1·37	27,514
3 ,, ,, ,, 30, 1905..	1,194,818	5	2	1,205,106	19	0	81,155	10	6	6·73	64,931	7	3	5·39	64,653
3 ,, ,, ,, 26, 1908..	1,118,008	1	1	1,115,512	15	7	78,747	19	0	7·06	24,623	10	3	2·21	36,680
3 ,, ,, ,, 30, 1911..	1,325,023	3	11	1,322,593	3	1	89,264	15	9	6·75	26,899	19	11	2·03	39,340
6 Months ,, June 29, 1912..	230,380	0	6	225,944	13	8	14,920	14	10	6·60	306	12	0	0·13	45,720
Totals	6,703,209	6	8	6,756,539	0	2	478,274	14	11	7·08	151,961	8	9	2·25	....

UNDERCLOTHING FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
6 Months ended Dec. 28, 1901..	3,857	0	2	3,863	3	9	1,900	3	7	49·18	318	13	11	8·23	1,083
1 Year „ „ 27, 1902..	8,128	19	3	8,129	16	9	4,039	13	0	49·68	839	11	7	10·32	544
1 „ „ „ 26, 1903..	7,394	13	7	7,380	12	6	4,449	11	9	60·28	561	11	9	7·6	199
1 „ „ „ 31, 1904..	7,358	17	10	7,358	17	10	4,026	9	4	54·71	447	19	11	6·09	141
1 „ „ „ 30, 1905..	6,658	13	7	6,658	13	7	3,666	7	5	55·06	718	8	6	10·78	425
1 „ „ „ 29, 1906..	7,750	9	6	7,750	9	6	3,968	6	7	51·20	1,064	3	5	13·72	275
1 „ „ „ 28, 1907..	7,624	10	5	7,628	9	4	4,192	3	4	54·95	690	19	6	9·06	524
1 „ „ „ 26, 1908..	7,844	16	11	7,840	18	0	4,340	15	1	55·36	548	17	1	7·00	511
1 „ „ „ 25, 1909..	7,526	5	3	7,526	5	3	4,290	17	10	57·01	528	18	3	7·02	495
1 „ „ „ 31, 1910..	8,119	0	6	8,123	8	6	4,427	10	0	54·50	1,105	15	7	13·61	570
1 „ „ „ 30, 1911..	8,842	7	7	9,838	11	4	4,731	16	3	53·54	1,314	4	2	14·87	595
6 Months „ June 29, 1912..	4,737	2	9	4,741	10	0	2,482	19	5	52·37	872	10	3	18·39	588
Totals..............	85,842	17	4	85,840	16	4	46,516	13	7	54·19	9,011	13	11	10·50	..

FISH CURING WORKS, ABERDEEN.

Year ended	Transfers.			Expenses.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.		£	s.	d.		£
December 30, 1899	3,814	16	0	30	1	3	0·79	‡24	9	2	..	6
,, 29, 1900	22,387	14	5	1,502	16	7	6·70	273	11	10	1·21	32
,, 28, 1901	33,582	0	6	1,926	4	9	5·73	1,103	6	9	3·28	36
,, 27, 1902	44,168	1	7	2,771	14	7	6·27	1,201	17	4	2·71	66
,, 26, 1903	48,312	13	10	2,984	4	3	6·17	1,315	0	10	2·72	18
† ,, 31, 1904	63,374	19	11	4,029	5	3	6·30	1,431	15	7	2·25	116
,, 30, 1905	60,059	10	6	4,347	7	3	7·23	640	3	8	1·06	341
,, 29, 1906	65,237	1	6	4,611	2	9	7·07	868	16	5	1·33	226
,, 28, 1907	71,398	1	0	4,982	1	4	6·98	1,671	7	3	2·34	182
,, 26, 1908	66,544	8	3	5,269	5	7	7·92	1,477	10	7	2·22	335
,, 25, 1909	56,358	10	7	5,456	15	0	9·68	1,696	7	11	3·01	272
,, 31, 1910	62,652	1	7	5,838	15	5	9·32	1,261	4	2	2·01	538
,, 30, 1911	64,649	7	11	6,420	2	7	9·93	2,133	4	0	3·30	615
*June 29, 1912	34,319	15	11	3,264	9	8	9·51	935	1	3	2·72	1,296
Totals	696,859	3	6	53,434	6	3	7·67	15,984	18	5	2 29	..

* Half Year. † Fifty-three weeks. ‡ Loss.

SOAP WORKS, GRANGEMOUTH.

Year ended	Sales and Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Net Loss.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£	s.	d.		£
*Dec. 25, 1897....	1,093	19	3	2,307	10	11	658	10	1	28·52	....			..	606	12	9	26·26	7,039
‡ „ 31, 1898....	29,361	1	9	31,981	15	11	7,159	15	4	22·67	....			..	1,323	7	1	4·30	11,517
„ 30, 1899....	39,247	11	2	38,753	16	7	8,524	10	5	22·14	796	13	3	2·54	....			..	18,590
„ 29, 1900....	46,530	0	11	48,126	19	11	9,755	5	0	20·27	....			..	686	6	11	1·42	26,560
„ 28, 1901....	54,033	0	3	54,387	14	5	9,132	7	0	16·79	1,650	10	8	2·82	....			..	21,792
„ 27, 1902....	56,821	18	2	57,047	16	11	9,304	10	3	16·38	2,101	17	9	3·71	....			..	22,202
„ 26, 1903....	51,810	16	2	46,534	3	5	8,875	19	5	19·58	....			..	4,211	8	0	10·69	14,682
‡ „ 31, 1904....	47,665	4	0	48,500	4	10	9,906	18	8	20·46	....			..	928	11	10	1·91	16,289
„ 30, 1905....	44,917	16	9	45,963	18	10	9,618	0	9	21·56	....			..	2,945	1	4	6·40	18,830
„ 29, 1906....	63,453	4	7	64,667	8	2	10,560	17	6	17·06	2,751	17	8	4·73	....			..	17,240
„ 28, 1907....	97,391	0	11	97,405	17	1	11,479	18	8	11·78	5,352	15	11	5·49	....			..	16,079
„ 26, 1908....	83,135	3	6	85,120	0	4	11,026	16	5	12·95	8,825	3	6	10·36	....			..	12,647
„ 25, 1909....	83,295	4	0	80,990	15	10	11,684	3	8	14·42	6,542	11	8	8·07	....			..	10,497
„ 31, 1910....	92,260	16	3	93,333	9	8	11,632	12	11	12·46	8,373	18	11	8·97	....			..	15,791
„ 30, 1911....	98,349	10	0	97,342	5	6	12,492	6	1	12·83	6,115	11	11	6·28	....			..	11,464
†June 29, 1912....	49,278	9	10	47 548	3	10	6,429	3	7	13·52	3,207	4	2	6·74	....			..	13,064
Totals	938,644	17	6	940,012	2	2	148,241	15	9	15·77	45,718	5	5	..	10,701	7	11	..	..
											10,701	7	11	..					
											35,016	17	6	3·72					

* Short Period. † Half Year. ‡ Fifty-three weeks.

JUNCTION FLOUR AND OATMEAL MILL, LEITH.

Year ended	Sales and Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Net Loss.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£	s.	d.		£
* Dec. 25, 1897..	76,693	7	1	84,479	19	3	6,145	6	10	7·23	42	6	11	0·09	....			..	11,746
† " 31, 1898..	153,869	9	2	152,903	19	5	11,597	14	1	7·64	....			..	1,979	0	9	1·29	17,683
" 30, 1899..	137 245	3	6	138,657	5	2	10,829	15	6	7·81	98	12	4	0·07	....			..	13,886
" 29, 1900..	139,289	15	11	140,317	11	1	11,548	8	3	8·23	1,514	8	2	1·08	....			..	17,298
" 28, 1901..	112,183	2	3	112,866	3	7	10,738	12	9	9·54	1,729	1	10	1·54	....			..	17,282
" 27, 1902..	163,489	5	4	162,558	5	7	12,246	0	2	7·53	3,602	7	5	2·21	....			..	10,666
" 26, 1903..	168,844	17	8	167,501	6	2	12,795	14	2	7·64	6,749	17	5	4·03	....			..	17,133
† " 31, 1904..	161,469	15	9	178,966	3	8	12,730	1	5	7·12	8,390	14	6	4·77	....			..	16,027
" 30, 1905..	160,516	17	5	165,769	7	6	12,197	5	7	7·36	5,541	13	6	3·35	....			..	13,524
" 29, 1906..	155,383	18	6	153,321	8	10	11,246	7	5	7·34	2,341	9	7	1·51	....			..	14,379
" 28, 1907..	155,291	15	10	158,994	3	9	12,061	8	11	7·58	680	18	2	0·42	....			..	16,024
" 26, 1908..	180,100	2	10	173,451	19	10	16,069	1	4	9·26	....			..	317	1	4	0·18	15,680
" 25, 1909..	184,980	0	5	190,019	3	4	17,133	14	2	9·01	....			..	354	4	10	0·18	20,138
" 31, 1910..	182,268	12	6	180,384	3	1	17,712	3	10	9·82	....			..	3,526	5	1	1·95	21,803
" 30, 1911..	165,907	7	5	164,450	10	5	16,246	14	3	9·88	....			..	2,780	13	10	1·69	27,319
‡ June 29, 1912..	93,938	15	4	91,914	6	5	8,013	17	5	8·72	633	15	3	0·69	...			..	20,048
Totals	2,391,472	6	11	2,416,555	17	1	199,312	6	1	8·25	31,325	5	1	..	8,957	5	10	..	..
											8,957	5	10	..	....			..	..
											22,367	19	3	0·92					

* Twenty-nine weeks. † Fifty-three weeks. ‡ Half Year.

REGENT FLOUR MILLS, GLASGOW.

Year ended		Sales and Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
		£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		£
*December	31, 1904	269,913	11	7	275,283	5	3	26,393	9	6	9·59	5,696	11	7	2·07	51,999
,,	30, 1905	295,023	0	11	295,016	19	4	22,166	18	4	7·51	5,700	3	1	1·93	35,595
,,	29, 1906	267,352	10	4	269,793	10	0	23,951	7	0	8·88	‡2,160	13	11	0·80	39,939
,,	28, 1907	360,638	8	11	365,555	14	2	24,903	2	2	6·81	‡318	5	8	0·08	36,454
,,	26, 1908	427,623	5	6	426,580	6	5	26,603	10	2	6·23	3,379	14	7	0·79	71,690
,,	25, 1909	466,460	11	5	473,853	8	4	26,210	7	9	5·53	9,187	8	10	1·94	67,190
,,	31, 1910	447,243	6	10	436,313	3	3	28,430	9	1	6·51	5,813	8	0	1·33	99,318
,,	30, 1911	393,143	16	7	393,280	11	2	26,139	16	1	6·65	2,373	3	1	0·60	36,583
†June	29, 1912	218,859	7	11	218,197	7	11	15,034	19	3	6·89	179	13	1	0·08	99,790
Totals		3,146,258	0	0	3,153,874	5	10	219,833	19	4	6·97	29,851	2	8	0·95	..

* Fifty-eight weeks. † Half Year. ‡ Loss.

BLADNOCH AND WHITHORN CREAMERIES.

Year ended	Transfers.			Expenses.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.		£	s.	d.		£
December 30, 1899	35,614	12	10	2,214	0	6	6·21	3,079	10	11	8·64	4,248
„ 29, 1900	55,442	14	9	4,298	5	7	7·75	6,743	13	5	12·16	5,172
„ 28, 1901	65,074	12	1	5,124	1	5	7·87	7,346	7	4	11·28	6,799
„ 27, 1902	83,128	4	9	5,956	7	0	7·15	4,014	7	6	4·82	7,817
„ 26, 1903	75,930	15	2	6,517	17	10	8·58	4,612	7	7	6·07	6,450
* „ 31, 1904	76,047	6	4	7,162	16	5	9·41	4,672	12	2	6·14	5,595
„ 30, 1905	67,472	1	10	7,062	11	10	10·46	4,482	11	6	6·64	3,192
„ 29, 1906	75,358	17	1	7,051	15	0	9·35	4,511	1	5	5·98	4,111
„ 28, 1907	75,032	14	11	7,703	7	2	10·02	1,339	1	7	1·78	7,533
„ 26, 1908	80,346	14	2	8,367	5	8	10·41	2,689	1	4	3·35	6,321
„ 25, 1909	87,336	15	10	8,565	9	1	9·81	1,789	1	0	2·04	6,534
„ 31, 1910	98,616	19	8	9,295	18	7	9·42	2,835	19	3	2·87	6,565
„ 30, 1911	87,890	13	11	9,398	17	5	10·69	2,383	1	9	2·71	5,765
†June 29, 1912	49,205	4	3	4,703	5	5	9·55	38	6	1	0·08	7,713
Totals	1,012,498	7	7	93,421	18	11	9·22	50,537	2	10	4·99	..

* Fifty-three weeks. † Half Year.

EMPLOYÉS.

NUMBER OF EMPLOYÉS, JUNE 29TH, 1912.

DISTRIBUTIVE DEPARTMENTS.

			Collective Totals.
General Office	Glasgow	251	
Grocery	„	180	
Stationery	„	18	
Potato	„	16	
Cattle Buying	„	7	
Coal	„	3	
Drapery (Mantle and Millinery Workrooms included)	„	458	
Boot	„	111	
Furniture	„	149	
Carting and Fodder	„	233	
Waste	„	14	
Cleaners	„	14	
Miscellaneous	„	7	
Dining-room	„	17	
„	Shieldhall	12	
			1,490
Leith—Warehouse		103	
„ Carting Department		71	
Kilmarnock		33	
Dundee		7	
Enniskillen and Creameries		103	
Edinburgh—Chambers Street		35	
Greenock—Sugar Forwarding		1	
London—Drapery Office		3	
Winnipeg (Canada)—Wheat Buying		4	
			360

PRODUCTIVE DEPARTMENTS.

Boot Factory, Currying, &c.	Shieldhall	1,061	
„ „ Parkview	Glasgow	240	
Clothing Factory (Ready-made)	Shieldhall	424	
„ „ (Bespoke) and Caps	Glasgow	275	
Woollen Shirt Factory	„	178	
Underclothing Factory	„	133	
Hosiery Factory	Shieldhall	239	
Clothing „ (Artisan)	„	173	
Juvenile Clothing Factory	Glasgow	40	
Mantle Factory	„	75	
Waterproof Factory	„	84	
Umbrella Factory	„	9	
Hat Factory	„	7	
Saddlers' Shop	„	10	
			2,948
Carried forward			4,798

NUMBER OF EMPLOYÉS, JUNE 29TH, 1912.

PRODUCTIVE DEPARTMENTS—*continued.*

			Collective Totals.
Brought forward			4,798
Cabinet Factory	Shieldhall	239	
Brush Factory	„	46	
Tinware „	„	95	
Scale Repair	Glasgow	18	
Engineering Department	Shieldhall	68	
Motor Engineering Department	Glasgow	10	
Electrical Department	„	32	
Cartwright Shop	„	28	
Horse Shoeing	„	6	
Printing Department	Shieldhall	429	
Preserve Factory	„	199	
Confection „	„	79	
Coffee Essence Factory	„	57	
Pickle Factory	„	31	
Chemical Department	„	182	
Tobacco Factory	„	184	
Miscellaneous	„	11	
Sausage Factory	Glasgow	25	
Ham Curing	„	24	
„ „	Leith	12	
Aërated Water Factory	Glasgow	60	
„ „ „	Leith	9	
„ „ „	Stirling	12	
„ „ „	Dunfermline	12	
Chancelot Mills	Edinburgh	94	
Junction „	Leith	49	
Regent „	Glasgow	90	
Ettrick „	Selkirk	190	
Dress Shirt Factory	Leith	191	
Laundry	Potterhill	93	
Soap Works	Grangemouth	102	
Farm—Carntyne	Glasgow	1	
Calderwood Estate	Lanarkshire	42	
Ryelands Milk Centre	„	6	
Creameries—Bladnoch and Whithorn	Wigtownshire	75	
Fish Curing	Aberdeen	73	
Cartwrights' Shop	Leith	5	
Horse Shoeing	„	2	
Saddler's Shop	„	1	
Retail Branch	Elgin	3	
			2,885

BUILDING DEPARTMENT.

Tradesmen	300	
Management	11	
		311
Total		7,994

BONUS TO LABOUR.

The payment of bonus, since its institution in 1870, has taken three different forms. Till 1884 employés received, on wages earned, double the rate per £ allocated as dividend on members' purchases. This arrangement was then replaced by one which set aside the double claim of the employé, and, recognising a difference between workers in the distributive and productive departments, established a differential rate. The distributive employés received the same rate of bonus as was the rate of dividend on members' purchases, and the rate of bonus to productive workers was determined by the net aggregate profit made in the manufacturing departments only. This arrangement continued till 1892, when the system of bonus payment was again revised. Hitherto the whole bonus allocated had been paid over; but the present system, which allows a uniform rate to both distributive and productive departments, requires that one-half of each worker's bonus be retained and put to his credit, forming a special fund, called the Bonus Fund. This capital bears interest at the rate of 4 per cent. per annum, and is not withdrawable until the expiry of three months after leaving the service of the Society, unless with the consent of the Committee.

EMPLOYÉ-SHAREHOLDERS.

Simultaneously with the introduction of the present scheme of bonus, arrangements were made to permit of employés becoming shareholders in the Society. The number of shares held by one individual may range from five to fifty of twenty shillings each, and the paid-up capital bears interest at the rate of 5 per cent. per annum. By the rules of the Society, the shareholding employés are entitled to send one representative to the quarterly meeting, and one additional for every 150 employés who become shareholders. At the present time there are 559 shareholders, which permits of a representation of four at the business meetings of the Society.

BONUS TO LABOUR.

The following statements show the amount of bonus paid each year since 1870, and the total amount thus paid to employés, also the Bonus Fund and the Employé-Shareholders' Fund at June 29th, 1912 :—

First Bonus Scheme.

	Amount.			Average Rate per £.	
	£	s.	d.	s.	d.
Quarter ending November 19, 1870	5	11	0	0	8
Year ,, ,, 18, 1871	40	10	0	0	10½
,, ,, ,, 16, 1872	52	7	0	0	9½
,, ,, ,, 15, 1873	90	1	8	0	9½
,, ,, ,, 14, 1874	116	9	0	0	8½
,, ,, ,, 13, 1875	109	15	4	0	8
,, ,, ,, 4, 1876	108	13	4	0	8
,, ,, ,, 3, 1877	121	10	0	0	8
,, ,, ,, 2, 1878	147	17	0	0	8
,, ,, ,, 2, 1879	203	3	0	0	9½
,, ,, October 30, 1880	322	9	3	1	1
,, ,, November 5, 1881	368	3	8	1	0
,, ,, ,, 4, 1882	453	9	1	0	11
,, ,, ,, 3, 1883	542	3	0	0	11½
,, ,, ,, 1, 1884	484	2	6	0	9½

Second Bonus Scheme.

Year ending	Distributive Amount.			Rate per £.		Productive Amount.			Rate per £.	
	£	s.	d.	s.	d.	£	s.	d.	s.	d.
October 31, 1885	483	13	1	0	6¾	—			—	
December 25, 1886	873	0	6	0	6½	—			—	
,, 31, 1887	603	0	2	0	6¾	315	2	1	0	4
,, 29, 1888	683	12	1	0	6¼	628	11	7	0	7
,, 28, 1889	833	16	10	0	6½	1,016	14	10	0	8½
,, 27, 1890	1,139	6	10	0	7	1,752	10	6	0	11
,, 26, 1891	1,208	9	3	0	6¾	1,802	14	9	0	9
,, 31, 1892	1,813	8	3	0	6½	2,320	11	4	0	9

BONUS TO LABOUR.

PRESENT BONUS SCHEME.

				Rate per £.	
	£	s.	d.	s.	d.
Year ending December 30, 1893	3,775	15	0	0	6¼
„ „ „ 29, 1894	3,563	18	9	0	6
„ „ „ 28, 1895	4,634	14	0	0	7½
„ „ „ 26, 1896	5,965	17	9	0	7¾
„ „ „ 25, 1897	7,431	8	8	0	8
„ „ „ 31, 1898	7,017	2	6	0	7
„ „ „ 30, 1899	8,943	12	0	0	8
„ „ „ 29, 1900	9,938	10	8	0	8
„ „ „ 28, 1901	10,502	8	8	0	8
„ „ „ 27, 1902	11,136	0	0	0	8
„ „ „ 26, 1903	11,832	11	9	0	8
„ „ „ 31, 1904	12,476	12	8	0	8
„ „ „ 30, 1905	12,418	15	7	0	8
„ „ „ 29, 1906	12,849	4	8	0	8
„ „ „ 28, 1907	13,407	14	7	0	8
„ „ „ 26, 1908	14,276	19	10	0	8
„ „ „ 25, 1909	13,892	9	0	0	8
„ „ „ 31, 1910	14,366	9	4	0	8
„ „ „ 30, 1911	15,433	3	3	0	8½
Half Year ending June 29, 1912	7,540	6	8	0	8

Total amount paid as bonus to June 29th, 1912 .... £220,044 12 9

Amount of Bonus Fund at June 29th, 1912 .... 65,353 9 8

Employé-Shareholders' Fund at June 29th, 1912—563 employés holding 16,344 shares, with £14,647 paid up.

LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS.

(Compiled by the Co-operative Union.)

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
1	1869	May 31	London: Society of Arts, John Street, Adelphi.	T. Hughes, M.P.	A. J. Mundella, M.P.	W. Morrison, M.P.
2	1870	June 6	Manchester: Memorial Hall	W. Morrison, M.P.	Rev. W. N. Molesworth, M.A.	J. T. Hibbert, M.P.
3	1871	April 10	Birmingham: Midland Institute	Hon. Aub. Herbert, M.P.	C. Cattell	W. Morrison, M.P.
4	1872	,, 1	Bolton: Co-operative Hall	T. Hughes, M.P.	E. V. Neale	W. Morrison, M.P.
5	1873	,, 12	Newcastle-on-Tyne: Mechanics' Institute.	Joseph Cowen, jun.	W. Morrison, M.P.	T. Hughes, M.P.
6	1874	,, 6	Halifax: Mechanics' Hall	Thomas Brassey, M.P.	W. Morrison	W. Morrison.
7	1875	Mar. 29	London: Co-operative Institute	Professor T. Rogers	T. Hughes, Q.C.	W. Morrison.
8	1876	April 17	Glasgow: Assembly Rooms, 138, Bath Street.	*Professor Caird	G. Anderson, M.P.	James Crabtree.
9	1877	,, 2	Leicester: Museum Hall	Hon. Auberon Herbert.	Lloyd Jones	Abraham Greenwood.
10	1878	,, 22	Manchester: Co-operative Hall, Downing Street.	Marquis of Ripon	Bishop of Manchester	Dr. John Watts.
11	1879	,, 14	Gloucester: Corn Exchange	Professor Stuart	J. T. W. Mitchell	James Crabtree.
12	1880	May 17	Newcastle-on-Tyne: Bath Lane Schoolroom.	Bishop of Durham	R. S. Watson	H. R. Bailey.

*Inaugural Address delivered by Prof. Hodgson.

LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS—*continued.*

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
13	1881	June 6	Leeds: Albert Hall	Lord Derby	T. Hughes, Q.C.	James Crabtree.
14	1882	May 29	Oxford: Town Hall	Lord Reay	Councillor Pumphrey	George Hines.
15	1883	May 14	Edinburgh: Oddfellows' Hall	Rt. Hon. W. E. Baxter, M.P.	William Maxwell	John Allan.
16	1884	June 2	Derby: Lecture Hall	Sedley Taylor, M.A.	A. Scotton	Councillor Hartley.
17	1885	May 25	Oldham: Co-operative Hall, King St.	Lloyd Jones	F. Hardern	Lewis Feber.
18	1886	June 14	Plymouth: Guildhall	Earl of Morley	A. H. D. Acland, M.P.	J. H. Young.
19	1887	May 30	Carlisle: Her Majesty's Theatre	G. J. Holyoake	Sir W. Lawson, M.P.	Councillor Rule.
20	1888	,, 21	Dewsbury: Co-operative Hall	E. V. Neale	Marquis of Ripon	John Cave, jun.
21	1889	June 10	Ipswich: Public Hall	Professor A. Marshall	B. Jones	George Hines.
22	1890	May 26	Glasgow: City Hall	Earl of Rosebery	William Maxwell	James Deans.
23	1891	,, 18	Lincoln: Drill Hall	A. H. D. Acland, M.P.	D. Mc.Innes	J. Hepworth.
24	1892	June 6	Rochdale: Baillie Street Chapel	J. T. W. Mitchell, J.P.	A. Greenwood	Councillor Cheetham.
25	1893	May 22	Bristol: Hall of the Y.M.C.A.	Councillor G. Hawkins.	J. Clay, J.P.	W. H. Brown, C.C.
26	1894	,, 14	Sunderland: Victoria Hall	T. Tweddell, J.P., F.R.G.S.	J. M'Kendrick	W. Crooks.
27	1895	June 3	Huddersfield: Town Hall	Geo. Thomson	T. Bland, J.P.	Jas. Broadbent.
28	1896	May 25	Woolwich: Tabernacle, Beresford St.	*B. Jones	B. Jones	B. Jones.

*Inaugural Address delivered by Earl of Winchilsea.

LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS—*continued.*

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
29	1897	June 7	Perth: City Hall	Wm. Maxwell, J.P.	Wm. Maxwell, J.P.	Wm. Maxwell, J.P.
30	1898	May 30	Peterborough: Theatre Royal, Broadway.	*D. Mc.Innes	D. Mc.Innes	D. Mc.Innes.
31	1899	„ 22	Liverpool: St. George's Hall	F. Hardern, J.P.	F. Hardern, J.P.	F. Hardern, J.P.
32	1900	June 4	Cardiff: Park Hall	W. H. Brown	W. H. Brown	W. H. Brown.
33	1901	May 27	Middlesbrough: Town Hall	J. Warwick	J. Warwick	J. Warwick.
34	1902	„ 19	Exeter: Theatre Royal	G. Hawkins	G. Hawkins	G. Hawkins.
35	1903	June 1	Doncaster: Corn Exchange	J. Shillito	J. Shillito	J. Shillito.
36	1904	May 23	Stratford: Town Hall	†A. Golightly	A. Golightly	A. Golightly.
37	1905	June 12	Paisley: G. A. Clark Town Hall	‡W. Maxwell	W. Maxwell	W. Maxwell.
38	1906	„ 4	Birmingham: Central Hall	J. C. Gray	J. C. Gray	J. C. Gray.
39	1907	May 20	Preston: Public Hall	W. Lander	W. Lander	W. Lander.
40	1908	June 8	Newport: Central Hall	T. W. Allen	T. W. Allen	T. W. Allen.
41	1909	May 31	Newcastle: Palace Theatre	W. R. Rae	W. R. Rae	W. R. Rae.
42	1910	„ 16	Plymouth: Guildhall	§H. J. A. Wilkins	H. J. A. Wilkins	H. J. A. Wilkins.
43	1911	June 5	Bradford: St. George's Hall	Geo. Thorpe	Geo. Thorpe	Geo. Thorpe.
44	1912	May 27	Portsmouth: Town Hall	Wm. Openshaw	Wm. Openshaw	Wm. Openshaw.

*Inaugural Address delivered by Bishop of London.
†Inaugural Address delivered by E. O. Greening.
‡Inaugural Address delivered by Dr. Müller, Basle.
§Inaugural Address delivered by W. H. Watkins.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869, TOGETHER WITH NAMES OF WRITERS.

(*Compiled by the Co-operative Union.*)

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
1	1869	London	Trade Unions and Co-operation	John Frearson.
2	"	"	The North of England Co-operative Wholesale Society	W. Nuttall.
3	"	"	Co-operation: How to Secure Safe Progress Therein	Dr. John Watts.
4	"	"	Associated Homes	Col. Henry Clinton.
5	"	"	Higher Aims of Co-operation and How to Realise Them	Dr. Travis.
6	"	"	Organisation and Co-operation	— Bray.
7	"	"	The Principles of Co-operation as Applied to Credit	R. B. D. Morier.
8	"	"	The Best Means of Making Co-operative Societies Mutually Helpful	Rev. W. N. Molesworth.
9	"	"	Self-supporting Educational Establishments	Ion Perdicaris.
10	"	"	Co-operative Libraries and the Principles on which they should be Formed and Managed.	W. E. A. Axon, F.R.S.L.
11	"	"	Industrial Partnerships	A. Briggs.
12	"	"	Co-operative Organisation and Propaganda	W. Pare, F.S.S.
13	"	"	National Co-operative Organisation	J. Borrowman.
14	"	"	Land, Labour, and Capital	E. T. Craig.
15	"	"	A London Co-operative Board	G. J. Holyoake.
16	"	"	The Claims of Co-operative Societies to the Use of Public Land for Agricultural and Building Purposes.	T. Hare.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
17	1869	London	Causes of Failure in Co-operative Stores	R. Harper.
18	,,	,,	,, ,, ,, ,,	N. Wilkinson.
19	,,	,,	,, ,, ,, ,,	J. C. Farn.
20	,,	,,	Hindrances to Co-operation	J. T. Mc.Innes.
21	,,	,,	Co-operative Production	Malcolm Macleod.
22	,,	,,	Co-operative Trading Companies	J. Samuelson.
23	1870	Manchester	The Relation of Trade and other Societies to the Co-operative Movement.	Malcolm Macleod.
24	,,	,,	Co-operative Cottage Building	W. Nuttall.
25	,,	,,	Co-operative Newspaper	Lloyd Jones.
26	,,	,,	Co-operative Bank	W. Pare.
27	,,	,,	Prospects and Objects of Co-operation	E. V. Neale.
28	,,	,,	The Amendment of the Law relating to Co-operative Societies	J. M. Ludlow.
29	,,	,,	Co-operation and Education	T. Slater.
30	1871	Birmingham	The More Complete Organisation of the Co-operative Body	R. Bailey Walker.
31	,,	,,	Co-operative Insurance	A. Howard.
32	,,	,,	Co-operation and Trade Unions	H. R. Slatter.
33	,,	,,	People's Banks	R. B. D. Morier, C.B.
34	,,	,,	The Establishment of a Co-operative Bank	Anonymous.
35	,,	,,	Co-operative Industrial Colleges	W. Pare, F.S.S.
36	,,	,,	The State of the Law affecting Co-operative Societies	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
37	1871	Birmingham	London Co-operative Agency	R. Stephens.
38	1872	Bolton	Mutual Guarantee	E. O. Greening.
39	,,	,,	The Check System	J. Borrowman.
40	,,	,,	A Plea for Checking the Cash taken by Salesmen	J. Watt.
41	,,	,,	Co-operative Check System	W. Nuttall.
42	,,	,,	Productive Co-operation	J. Borrowman.
43	,,	,,	Production of Flour by the Wholesale Society	— Mc.Pherson.
44	,,	,,	How to Dispose of the Surplus Capital of Co-operative Societies	F. Smith.
45	,,	,,	Co-operative Agriculture	R. Stapleton.
46	,,	,,	How the Rapidly Accumulating Capital of Co-operators may be Best Employed.	E. T. Craig.
47	,,	,,	Federative Trading	Lloyd Jones.
48	,,	,,	The Extension of Wholesale Co-operative Societies	J. Borrowman.
49	1873	Newcastle-on-Tyne	The Most Efficient and Practical Plan of Arranging the Powers and Duties of the Central Board.	E. V. Neale.
50	,,	,,	Principles and Methods of Voting	J. T. Mc.Innes.
51	,,	,,	The Best Means of Promoting Co-operative Production	J. Borrowman.
52	,,	,,	,, ,, ,, ,, ,,	G. J. Holyoake.
53	,,	,,	Some Hints on the Problem of Co-operative Production	J. M. Ludlow.
54	,,	,,	The *Co-operative News*	T. Hayes.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
55	1873	Newcastle-on-Tyne	The Journalism of the Movement	G. J. Holyoake.
56	,,	,,	How to Increase Co-operation	P. H. Holland.
57	,,	,,	The Highest Form of Co-operation	Dr. Henry Travis.
58	1874	Halifax	Mode of Appointing the Central Board	E. V. Neale.
59	,,	,,	The Leakage Question	— Whiteley.
60	,,	,,	The Progress and Consolidation of Co-operation	Lloyd Jones.
61	,,	,,	The Future of Labour in Co-operation	E. O. Greening.
62	,,	,,	Co-operative Production	J. Borrowman.
63	,,	,,	A Plea for a Truly Co-operative Press	E. O. Greening.
64	,,	,,	The Best Form of the Co-operative Organ	J. T. Mc.Innes.
65	,,	,,	Co-operative Propaganda	G. J. Holyoake.
66	,,	,,	Higher Education on Co-operative Principles	— Cunningham.
67	,,	,,	Equitable Distribution of Profits	J. Holmes.
68	,,	,,	Trade Unions in Relation to Co-operation	Lloyd Jones.
69	1875	London	The Schulze-Delitzsch System of Banking	W. Morrison.
70	,,	,,	Co-operation *v.* Individualism	R. Kyle.
71	,,	,,	Co-operative Production	E. O. Greening.
72	,,	,,	The Management of Productive Societies	F. Smith.
73	,,	,,	The Management and Best Form of Constitution to be given to Productive Societies, &c.	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
74	1875	London	The Present State of the Co-operative Movement and the Future before it	Bailey Walker.
75	"	"	Proposal of a National Industrial Orphanage	Dr. Rutherford.
76	"	"	Proposal for the Establishment of International Co-operation	G. J. Holyoake.
77	"	"	International Co-operation	Dr. Worrall.
78	"	"	Trade Societies' Funds and Co-operative Production	Lloyd Jones.
79	1876	Glasgow	The Policy of Paying High Dividends	E. V. Neale.
80	"	"	Organisation for Propaganda	J. Smith.
81	"	"	Co-operation and Trades Unionism	H. R. Slatter.
82	"	"	Hindrances to Productive Co-operation	R. Kyle.
83	"	"	How to Diminish the Risks and Increase the Benefits of Productive Co-operation.	W. Campbell.
84	"	"	Associated Healthy Dwellings; or, a New Plan of Practical Propaganda	E. T. Craig.
85	1877	Leicester	Banking	T. Hughes.
86	"	"	A Special Means of Safe and Profitable Investment	W. Campbell.
87	"	"	The Accumulation of Capital	E. T. Craig.
88	"	"	How should Labour be Paid in Co-operation?	Lloyd Jones.
89	"	"	The Relation of Capital and Labour when engaged in Co-operative Production.	F. Smith.
90	"	"	Labour in Co-operative Workshops	J. Smith.
91	"	"	What Trade Unionists Might Do for the Worker through Co-operation	E. V. Neale.
92	"	"	Trade Unions and Co-operation	H. R. Slatter.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
93	1877	Leicester	Store Management	Lloyd Jones.
94	”	”	The Proper Position of Labour in the Co-operative Movement	R. Kyle.
95	”	”	The Place of the Labourer in Co-operation	J. Greenwood.
96	”	”	The Failures of Industrial Partnerships	E. O. Greening.
97	”	”	Diffusion of the *Co-operative News*	G. J. Holyoake.
98	”	”	Re-establishment of Labour Exchanges	”
99	”	”	Educational Funds	G. Hines.
100	”	”	The Necessity of Co-operative Education, &c.	J. Holmes.
101	1878	Manchester	Working Men's Clubs	Hodgson Pratt.
102	”	”	Co-operative Friendly Society	J. Odgers.
103	”	”	Co-operation and Culture	J. H. Jones.
104	”	”	The Development, Promotion, and Benefits of Education	R. Kyle.
105	”	”	Voluntary Propagandist Efforts	E. V. Neale.
106	1879	Gloucester	The Co-operative Union: Its Work, Duties, and Machinery	J. Borrowman.
107	”	”	” ” ” ” ”	R. Kyle.
108	”	”	” ” ” ” ”	E. V. Neale.
109	”	”	Co-operative Production	J. Odgers.
110	”	”	Spread of Co-operation in Agricultural Villages, &c.	G. Hines.
111	”	”	” ” ” ”	W. H. Hall.
112	”	”	The Attitude of the Co-operative Movement to Private Trade	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
113	1879	Gloucester	A Co-operative Review, &c.	E. T. Craig.
114	"	"	" "	R. Newton.
115	"	"	A Co-operative Orphanage	Dr. Rutherford.
116	1880	Newcastle-on-Tyne	The Co-operative Union	R. Kyle.
117	"	"	Productive Co-operation	W. Swallow.
118	"	"	Wholesale Co-operation	Lloyd Jones.
119	"	"	Store Management	G. Scott.
120	"	"	Co-operative Cottage Building and the Land Question	T. Thirlaway.
121	"	"	Co-operation and the Perils of Credit	G. Hines.
122	"	"	The Land	E. V. Neale.
123	"	"	Education in Connection with Co-operation	J. Holmes.
124	1881	Leeds	Surplus Funds	J. Smith.
125	"	"	" "	J. Crabtree.
126	"	"	The Land Question in Connection with Co-operation	Lloyd Jones.
127	"	"	Co-operative Production	J. Hepworth.
128	"	"	The Fundamental Principles of Co-operation	A. Greenwood.
129	"	"	Manual of Auditing	R. J. Milburne.
130	"	"	Organisation and Education	J. Holmes.
131	"	"	The Constitution of the Central Board	H. R. Bailey.
132	1882	Oxford	The Banking Question	J. Crabtree.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
133	1882	Oxford	The Banking Question	T. Hughes, Q.C.
134	"	"	Co-operation and Agriculture	Rev. G. W. Kitchin.
135	"	"	The Education of Co-operators	Arnold Toynbee.
136	"	"	" " "	B. Jones.
137	"	"	The Revenue of the Central Board	John Allan.
138	"	"	" " "	G. J. Holyoake.
139	1883	Edinburgh	The Present Position and Future Development of Co-operation	A. H. D. Acland.
140	"	"	" " " "	J. Lochhead.
141	"	"	The Banking Question	E. V. Neale.
142	"	"	Utilisation of Surplus Capital	Lloyd Jones.
143	"	"	" " "	J. Lord.
144	"	"	The Best Means of Propagating Co-operation in Large Towns	J. Mc.Nair.
145	"	"	" " " "	W. Nuttall.
146	1884	Derby	The Nationalisation of the Land	G. Purcell.
147	"	"	Co-operative Farming	D. Johnson.
148	"	"	Surplus Capital	W. T. Nutter.
149	"	"	" "	J. Hepworth.
150	"	"	The Economic Aspect of Co-operation	E. V. Neale.
151	1885	Oldham	The Limited Liability Movement in Oldham	F. Hardern.
152	"	"	Difficulties of Productive Co-operation	T. W. Fenton.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
153	1885	Oldham	The Rise and Progress of Co-operation in Oldham	L. Feber.
154	"	"	Education in Connection with Co-operation	W. Crooks.
155	"	"	The Future of the Working Classes	E. O. Greening.
156	1886	Plymouth	Co-operative Education	Miss Sharp.
157	"	"	" "	J. H. Jones.
158	"	"	Co-operative Production	J. C. Gray.
159	"	"	" "	W. Swallow.
160	"	"	The Common Sense of Co-operation	E. V. Neale.
161	1887	Carlisle	Co-operative Agriculture	D. Mc.Innes.
162	"	"	" "	W. G. Loveday.
163	"	"	Co-operative and Competitive Trade and Dividends	D. Thomson.
164	"	"	" " " "	T. Ritchie.
165	1888	Dewsbury........	What should be the True Relations between a Wholesale Distributive Society and the Productive Societies whose work it may sell?	G. E. Quirk.
166	"	"	What should be the True Relations between a Wholesale Distributive Society and the Productive Societies whose work it may sell?	C. Shufflebotham.
167	"	"	Ought Productive Works to be carried on as Departments of Wholesale Societies; if so, under what conditions?	C. Shufflebotham.
168	"	"	Ought Productive Works to be carried on as Departments of Wholesale Societies; if so, under what conditions?	E. Copland.
169	1889	Ipswich	The Credit System	W. Swallow.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
170	1889	Ipswich	Co-operation and International Commerce	Vaughan Nash.
171	1890	Glasgow	The Relations between Co-operation and Socialistic Aspirations	Miss M. L. Davies.
172	"	"	Cash and Check Systems	J. Thirlaway.
173	"	"	Co-operation in Ireland	Hon. H. C. Plunkett.
174	"	"	Labour, Capital, and Consumption	E. S. Bycraft.
175	1891	Lincoln	The Best Method of bringing Co-operation within the Reach of the Poorest of the Population.	Sydney Webb.
176	"	"	How Best to Consolidate and Improve the Position of Productive Societies.	W. G. Harrison.
177	"	"	The Best Means of bringing Co-operation and Trades Unions into closer union.	J. Arnold.
178	"	"	How Best to Utilise the Increasing Surplus Capital of the Movement	A. Maskery.
179	1892	Rochdale	The Best Method of Consolidating and Federating Existing Productive Effort.	J. Deans.
180	"	"	The Duties of Co-operators in Regard to the Hours and Conditions of Labour.	Tom Mann.
181	"	"	How Best to Do Away with the Sweating System	Miss Beatrice Potter.
182	1893	Bristol	The Relation of Employés to the Co-operative Movement	W. Maxwell.
183	"	"	Overlapping, its Varieties and Dangers	C. J. Beckett.
184	"	"	The Position Co-operators ought to take with regard to the Social and Industrial Problems of the Present Day.	R. H. Tutt.
185	1894	Sunderland	Store Management	W. Openshaw.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
186	1894	Sunderland	Co-operative Agriculture	W. Campbell.
187	1895	Huddersfield	Co-operation as Applied to the Agricultural Population and to Agriculture.	D. Mc.Innes.
188	1896	Woolwich	The Relation of the Co-operative Movement to National and International Commerce.	A. Williams.
189	"	"	Are Modifications in the Rochdale System of Co-operation necessary to Meet the Needs of Great Centres of Population ?	G. Hawkins.
190	1897	Perth	The Rights and Privileges of Citizens, with special reference to the Scottish Traders' Agitation against the Co-operative Movement.	W. E. Snell.
191	"	"	Superannuation of Co-operative Employés	R. J. Wilson.
192	1898	Peterborough	Co-operative Credit Banking	H. W. Wolff.
193	"	"	Co-operation in Agriculture	J. C. Gray.
194	1899	Liverpool	How to Make Co-operation succeed in Large Centres of Population	E. O. Greening.
195	1904	Stratford	Reserve Funds and Depreciation	Thos. Wood.
196	"	"	Utilisation of Educational Funds	W. R. Rae.
197	1905	Paisley	Is Co-operation Capable of Solving the Industrial Problem?	G. Bisset.
198	"	"	Land Monopoly, or Land Values Taxation	J. M. Knight.
199	"	"	Direct Representation in Parliament	Thos. Tweddell.
200	1906	Birmingham	Overlapping: its Evils and Remedies	Jas. Johnston.
201	"	"	Co-operation in its Relation to Industrial Developments at Home and Abroad	H. W. Wolff.
202	1907	Preston	Co-operation in Housing and Town Buildings	A. Williams.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
203	1907	Preston..........	Position of Employés in the Co-operative Movement	R. J. Wilson.
204	1908	Newport	The Small Holdings and Allotments Act, 1907, and its Relation to Distributive Co-operative Societies.	W. L. Charleton.
205	”	”	The Co-operative Movement Abroad	Hans Müller.
206	1909	Newcastle	Agricultural Co-operation and its Relation to Co-operative Distributive Societies.	Nugent Harris.
207	”	”	Agricultural Co-operation and its Relation to Co-operative Distributive Societies.	James Mastin.
208	”	”	Co-operation as a Remedy for Unemployment	A. Stoddart.
—	1910	Plymouth	No Papers were read.	
209	1911	Bradford	Co-operation in Relation to the Trust Movement	D. H. Macgregor.
210	1912	Portsmouth......	The Co-operative Union and the Unification of its Forces	W. R. Rae.

LIST OF INTERNATIONAL CO-OPERATIVE CONGRESSES.

Year.	Country.	Town.	President.
1895	England	London	Earl Grey.
1896	France	Paris	M. Jules Seigfried.
1897	Holland	Delft	J. C. van Marken. Dr. M. W. F. Treub.
1900	France	Paris	M. Jules Seigfried.
1902	England	Manchester	H. W. Wolff.
1904	Hungary	Budapest	Count Alexander Károlyi.
1907	Italy	Cremona	His Excellency Luigi Luzzatti.
1910	Germany	Hamburg	William Maxwell.
1913	Scotland	Glasgow	William Maxwell.

THE CO-OPERATIVE UNION LIMITED.

Head Offices:
HOLYOAKE HOUSE, HANOVER STREET, MANCHESTER.
General Secretary: Mr. A. WHITEHEAD.

Branch Offices:

GLASGOW: 263, WALLACE STREET, KINGSTON.
Sectional Secretary: Mr. Jas. Deans.

LONDON: 99, LEMAN STREET, E.
Sectional Secretary: Mr. H. J. May.

NEWCASTLE-ON-TYNE: 84, WESTMORLAND ROAD.
Sectional Secretary: Mr. W. Clayton.

WHAT IS THE CO-OPERATIVE UNION?

IT is an institution charged with the duty of keeping alive and diffusing a knowledge of the principles which form the life of the Co-operative movement, and giving to its active members, by advice and instruction—literary, legal, or commercial—the help they may require, that they may be better able to discharge the important work they have to do.

WHAT HAS IT DONE

The greater part of the legal advantages enjoyed by Co-operators originated in the action of the Central Board of the Union, and the Central Committee which it succeeded. They may be summarised as follows:—

(1) The right to deal with the public instead of their own members only.

(2) The incorporation of the Societies, by which they have acquired the right of holding in their own name lands or buildings and property generally, and of suing and being sued in their own names, instead of being driven to employ trustees.

(3) The power to hold £200 instead of £100 by individual members of our Societies.

(4) The limitation of the liability of members for the debts of the Society to the sum unpaid upon the shares standing to their credit.

(5) The exemption of Societies from charge to income tax on the profits of their business, under the condition that the number of their shares shall not be limited.

(6) The authorising one Registered Society to hold shares in its own corporate name to any amount in the capital of another Registered Society.

(7) The extension of the power of members of Societies to bequeath shares by nomination in a book, without the formality of a will or the necessity of appointing executors, first from £30 to £50, and now to £100, by the Industrial and Provident Societies Act, 1893, which also makes this power apply to loans and deposits as well as to shares.

(8) The Industrial and Provident Societies Act, 1871, which enables Societies to hold and deal with land freely.

(9) The Industrial and Provident Societies Act, 1876, which consolidated into one Act the laws relating to these Societies, and, among many smaller advantages too numerous to be mentioned in detail, gave them the right of carrying on banking business whenever they offer to the depositors the security of transferable share capital.

(10) The Industrial and Provident Societies Act, 1893.

The Union consists of Industrial and Provident Societies, Joint-Stock Companies, and other bodies corporate.

No Society is admitted into Union unless its management is of a representative character, nor unless it agree—

(1) To accept the statement of principles in the rules of the Union as the rules by which it shall be guided in all its own business transactions.

(2) To contribute to the funds of the Union the annual payment following:—

A contribution at the rate of 1¼d. in respect to each member of each such Society, and calculated according to the number of members returned by each Society in its last Annual Return to the Registrar.

The financial year commences on January 1st in each year, and ends on December 31st following.

N.B.—Secretaries forwarding Cheques on account of the Union are requested to make them payable to the Co-operative Union Limited; Money Orders to N. H. Cooper, Cashier.

SUMMARY OF THE LAW RELATING TO SOCIETIES
UNDER THE
INDUSTRIAL AND PROVIDENT SOCIETIES ACT, 1893.

I. The Formation of Societies—

1. Application must be made to the Registrar of Friendly Societies, in London, Edinburgh, or Dublin, according to the case, on a form supplied by the office, signed by seven persons and the secretary, accompanied by two copies of the rules, signed by the same persons.

2. These rules must provide for twenty matters stated on the form of application.

N.B.—Model rules on these twenty matters can be obtained from the Registrar's office; and the CO-OPERATIVE UNION LIMITED, HOLYOAKE HOUSE, HANOVER STREET, MANCHESTER, publishes, at the cost of 1½d. a copy, general rules, approved of by the Chief Registrar, providing also for many other matters on which rules are useful; and capable of being adopted, either with or without alterations, by a few special rules, with a great saving in the cost of printing.

The General Secretary of the Union will prepare such special rules, without charge, on receiving a statement of the rules desired.

II. Rights of a Registered Society—

1. It becomes a body corporate, which can by its corporate name sue and be sued, and hold and deal with property of any kind, including shares in other societies or companies, and land to any amount.

2. Its rules are binding upon its members, though they may have signed no assent to them; but may be altered by amendments duly made as the rules provide, and registered, for which a fee of £1 is charged. The application for registration must be made on a form supplied by the Registrar's office.

3. It can sue its own members, and can make contracts, either under its seal or by a writing signed by any person authorised to sign, or by word of mouth of any person authorised to speak for it, which will be binding wherever a contract similarly made by an individual would bind him.

4. It may make all or any of its shares either transferable or withdrawable, and may carry on any trade, including the buying and selling of land, and banking under certain conditions, and may apply the profits of the business in any manner determined by its rules; and, if authorised by its rules, may receive money on loan, either from its members or others, to any amount so authorised.

5. If it has any withdrawable share capital it may not carry on banking, but may take deposits, within any limits fixed by its rules, in sums not exceeding 10s. in any one payment, or £20 for any one depositor, payable at not less than two clear days' notice.

6. It may make loans to its members on real or personal security; and may invest on the security of other societies or companies, or in any except those where liability is unlimited.

7. It may make provision in its rules for the settlement of disputes between members and the society or any officer thereof, and any decision given in accordance with the conditions stated in the rules is binding on all parties to the dispute, and is not removable into any court of law.

8. If the number of its shares is not limited either by its rules or its practice it is not chargeable with income tax on the profits of its business.

9. It can, in the way provided by the Act, amalgamate with or take over the business of any other society, or convert itself into a company.

10. It can determine the way in which disputes between the society and its officers or members shall be settled.

11. It can dissolve itself, either by an instrument of dissolution signed by three-fourths of its members, or by a resolution passed by a three-fourths vote at a special general meeting, of which there are two forms—(A) purely voluntary, when the resolution requires confirmation at a second meeting; (B) on account of debts, when one meeting is sufficient. In such a winding up hostile proceedings to seize the property can be stayed.

III. Rights of Members (see also *IV.*, 4, 5, 6)—

1. They cannot be sued individually for the debts of the society, nor compelled to pay more towards them than the sum remaining unpaid on any shares which they have either expressly agreed to take or treated as their property, or which the rules authorise to be so treated.

2. If they transfer or withdraw their shares, they cannot be made liable for any debts contracted subsequently, nor for those subsisting at the time of the transfer or withdrawal, unless the other assets are insufficient to pay them.

3. Persons not under the age of 16 years may become members, and legally do any acts which they could do if of full age, except holding any office.

4. An individual or company may hold any number of shares allowed by the rules, not exceeding the nominal value of £200, and any amount so allowed as a loan. A society may hold any number of shares.

5. A member who holds at his death not more than £100 in the society as shares, loans, or deposits, may, by a writing recorded by it, nominate, or vary or revoke the nomination of any persons to take this investment at his death; and if he dies intestate, without having made any subsisting nomination, the committee of management of the society are charged with the administration of the fund; subject in either case to a notice to be given to the Commissioners of Inland Revenue whenever the sum so dealt with exceeds £80.

6. The members may obtain an inquiry into the position of the society by application to the Registrar.

IV. Duties of a Registered Society—

1. It must have a registered office, and keep its name painted or engraved outside, and give due notice of any change to the Registrar.

2. It must have a seal on which its name is engraved.

3. It must have its accounts audited at least once a year, and keep a copy of its last balance sheet and the auditors' report constantly hung up in its registered office.

4. It must make to the Registrar, before the 31st of March in every year, a return of its business during the year ending the 31st December previous, and supply a copy of its last returns gratis to every member and person interested in its funds on application.

5. It must allow any member or person interested in its funds to inspect his own account and the book containing the names of the members.

6. It must supply a copy of its rules to every person on demand, at a price not exceeding one shilling.

7. If it carries on banking, it must make out in February and August in every year, and keep hung up in its registered office, a return, in a form prescribed by the Act; and it has also to make a return every February to the Stamp Office under the Banking Act.

The non-observance by a society of these duties exposes it and its officers to penalties varying from £1 to £50, which are in some cases cumulative for every week during which the neglect lasts.

Modern Argentina: Its Rise, Developments, and Prospects.

BY W. A. HIRST.

ARGENTINA is a new country. Less than four hundred years ago the first European visited the River Plate to meet with instant death at the hands of savages, and the stout-hearted adventurers who followed up his interrupted work found no ancient civilisations such as yielded a rich booty to Cortes and Pizarro. but a vast area of grassy plain and swamp, inhabited by hardy nomads. These people kept no records, nor were the Spaniards very diligent searchers after historical truth, and, therefore, our knowledge of Argentina before the sixteenth century is almost a nullity; indeed, the geologist can tell us more than the archæologist. But even after the foundation of Buenos Aires the country for a long time played but an insignificant part in the world's history, for it produced no gold or silver. In those days ships were small and voyages slow, and traders to distant lands desired the precious metals, or gems, or rich silks, or spices—merchandise that would bear the cost of carriage. Their ideal was like that of Marlowe's Jew of Malta—"infinite riches in a little room." Argentina produced plenty of hides from the backs of the cattle which the Spaniards (greatly to their credit) introduced into the country to be a source of everlasting wealth, but hides are bulky articles, and were in comparative disfavour with shippers, and there were then no means of exporting grain or meat. Even in the first half of the nineteenth century English travellers, who, at no small risk, in peril from robbers and from savage Indians, rode over the Pampas, enjoying the life of boot and saddle, express their vexation at the sight of immense natural resources running to waste for want of transport, and they would hardly have believed a seer who should have told them that their grandchildren would look upon those Pampas as a main source of food supply, and one of the most eligible fields for the investment of capital. The scene is indeed changed. South America is no longer looked upon as the world's workshop for revolutions; turbulence has not, indeed, been eliminated, but the rival charms of beneficent industry have proved too strong, and among those republics which have welcomed the industrious foreigner and recognised the necessity of affording security to the stream of wealth which he introduces, Argentina is the foremost. Her people are proud of the high credit which the republic now enjoys, and they work in unison to maintain and extend her reputation. Their Spanish sense of personal honour, which under less favourable circumstances led to civil broils, has now been enlisted on the side of peaceful industry. Argentina is now a country which counts in world politics, and, above all, in the economic forces of the world, and, therefore, it is hoped that the following brief sketch will help to a better knowledge of the republic.

GEOGRAPHICAL FEATURES.

Roughly speaking, the country extends from twenty-two degrees S. lat. to fifty-five degrees S. lat. Thus, as will soon appear, the climatic varieties are considerable. The natural divisions are also strongly marked, and are four in number. Of these the Pampas claim first notice, for this huge grassy plain—a perfect nursery for cattle and incomparable for the production of grain—has made Argentina what she is, having created all her wealth and raised Buenos Aires from a small, unsavoury town into a vast city with more than a million and a quarter of inhabitants. The great province of Buenos Aires may be called its heart, but it stretches from Cordoba, in the north, to the Rio Negro, in the south, and three more of its provinces—Entre Rios, Santa Fé, and Cordoba—are bidding fair to rival the older district. Santa Fé, for example, has a greater density of population than Buenos Aires, and, indeed, every part of the Pampas possesses boundless possibilities, for the railways make development practicable from one end to the other. The Pampas are flat; the traveller, therefore, must not expect fine scenery. The train passes through monotonous country, where wheat field succeeds wheat field, or maize succeeds maize with uniform regularity, but, in the grass country, tone is given to the landscape by majestic white-faced Herefords, grazing unmindful of their doom, and those who believe that the greatest feat of statesmanship is to make two blades of corn grow where only one grew before will find compensation for the lack of woods and mountains in the ample proof of the prosperity of agriculture, the oldest and best of human industries. The great plain is broken only by two small ranges, the Tandil and Ventana, which do not exceed 2,800 feet in height. Here it is that the staple products of the country are found—wheat, maize, cattle, sheep. Here are the great *estanicias*, where men lead the free life of the Campo, which has been the theme of innumerable pens, and every year these plains become more valuable as the open spaces of the world fill up, and the people of the United States begin to eat the produce of their own "Pampas," instead of exporting it. Secondly, perhaps, comes that region which may conveniently be called the Chaco, although it must be remembered that the Chaco territory forms only a fraction of the hot northern region which projects into the Tropic of Capricorn. The word Chaco is merely the Indian word for the mob of animals which, as the brave old Jesuits relate, the savages used to drive together from all quarters of the forest, when they would kill the panic-stricken creatures at their leisure. Even now a great part of it is abandoned to uncivilised Indians, and, except for the sugar cane, is not, as yet, of much industrial importance. But it will produce most tropical ware, and the famous quebracho wood is in great request as well as the *yerba maté*, or Paraguayan tea, which is the national beverage. At no distant date the northern district will be a source of no small wealth. The third division also was, up to very recent years, an almost unknown land, and doubtless at the present moment the average man has few associations with Patagonia beyond giants. There *are* giants in Patagonia, but, like the giants in the caravan, they are hardly as large as they have been painted. Careful observations by the most trustworthy travellers agree in estimating that the diminishing race of Tehuelches have an average height of nearly six feet. Patagonia extends from the Rio Negro to Cape Horn, and was long (with much justice) regarded as an inhospitable land, inhabited by the lowest of savages. Darwin remarks on its uniform character, and what he says of the neighbourhood of Port Desire applies to the whole of the eastern side. He says:—

> At the height of between two and three hundred feet above some masses of porphyry a wide plain extends, which is truly characteristic of Patagonia. The surface is quite level, and is composed of well-rounded shingle mixed with a whitish earth. Here and there scattered tufts of brown wiry grass are supported, and, still more rarely, some low thorny bushes. The weather is dry and pleasant, and the fine blue sky is but seldom obscured.

On the west frontier, however, the climate is humid and forests are abundant. Some forty years ago the Argentine Government effectively occupied Patagonia, which hitherto had been No Man's Land; it has now a regular administration, and produces a great quantity of wool. Fourth among the divisions is the Andine region. In sharp contrast with the rest of South America, Argentina extracts practically no wealth from the vast Cordillera, for the mines of Argentina have, in all probability, absorbed more treasure (provided by confiding investors) than they have produced. It is possible that in the future prospectors may be more successful, and small discoveries of petroleum have raised great expectations, but at the present time the Andine region is of slight industrial significance. From the point of view of the explorer it has immense interest, and those who have passed from Argentina to Chile will never forget the spectacle of the giant Aconcagua, which rears its glacier-crowned head to a height of 23,080 feet. Argentina is fortunate in her accessibility; the Pampas present no engineering difficulties whatever; the Chaco is easily approached by the magnificent waterways, and, when Patagonia is irrigated, the railway will extend its conquests there also. Even the Andes, as has been proved, are no irresistible obstacle to the railway. The development of Argentina, therefore, has been a much easier matter than that of Brazil or Peru, where no centralised system of communications is possible owing to the natural barriers, which force the lines along inconvenient routes. Reference has already been made to the waterways; the Parana is one of the finest rivers in the world, and as far north as Rosario has a width of twenty miles. With the help of its huge tributary, the Paraguay, it affords easy communications with the neighbouring republic of that name, and, further, the traveller now has the opportunity of visiting, by rail and water, that marvel of nature, the Iguazu Falls, situated on the spot where three republics meet. Space forbids any adequate notice of the rivers of Argentina, which require a volume to themselves; it should be added that the rivers of Patagonia are rapidly being utilised for irrigation, and it is hardly possible to put any bounds on the results.

CLIMATE.

Argentina runs north and south to a great distance, and, in consequence, has considerable variety in its climate. The climate of Buenos Aires and the Pampas is good—keen and exhilarating, with moderate cold in winter (July), and moderate heat in summer (January). With this large area there is little fault to be found, and it is perfectly suitable for European immigrants, who find the conditions healthy; the chief drawbacks are the somewhat intense summer heat, which, however, is not of long duration, and the fierce winds to which the Pampas are exposed owing to the insufficiency of the shelter provided by the northern and southern hills. In the winter the climate is sometimes rendered very inclement by the north wind, and the city of Buenos Aires is always liable to disagreeable variations of temperature from the well-known *pamperos*, which come up from the south-west. But, on the whole, the climate is agreeable. The mean temperature of Buenos Aires city is 64° Fahr., and the thermometer seldom rises above 100°. The figures for Rosario are about the same, but its climate is considered more relaxing. Still more pleasant are the conditions of Mendoza, which occupies an elevated situation and enjoys a crisp atmosphere and a lower temperature, the mean being 60° Fahr. The heat in the north is considerable, and Cordoba and Santiago del Estero record summer temperatures of 111° and 113° respectively. Patagonia, on the other hand, is cold and very dry, except along the western frontier. But the traveller who intends to confine himself to the well-known routes will experience little or no trouble from climatic conditions, and, indeed, in whatever part of Argentina he finds himself, the weather will never be an absorbing consideration, for, whether clement or inclement, it is everywhere supportable. From an industrial point of view, however, the climate of Argentina has a serious defect in that the rainfall is insufficient, and to a country which depends on stock raising and agriculture this is a most untoward circumstance. In ordinary years there is enough, but there is always cause for anxiety, and the harvest and prosperity of the country varies according to the rainfall. From about 1826-1831 Argentina was visited by the *Gran seca*, or great drought, which destroyed almost all the vegetation, and Darwin, whose explorations took place a year or two later, describes its effects. Fortunately, no calamity of that nature has recurred, but Argentina may be compared to Australia in this respect. On the extreme west of the plain, Mendoza and San Juan get next to no rain—about 6in. and 3in. yearly respectively, but Buenos Aires is more favoured with 34in., and Tucuman has 39in. Roughly speaking, as the traveller goes south or west the rainfall becomes scanty, and Bahia Blanca has only 19in. The only parts of Argentina which are humid consist of the southern area of Patagonia, which borders upon Chile; here rain is the prevailing feature.

THE STORY OF THE ARGENTINE PEOPLE.

Little need be said about the early Spanish days. The adventurers had the usual wars with the Indians, and, for a long time, found great difficulty in establishing themselves in the Plate district, and were more than once forced to retire from Buenos Aires, which was first effectively settled by Juan de Garay in 1580. Up till 1620 it was dependent upon Asuncion, but in that year it was made a separate governorship, and became of some importance for its trade in hides. Both Buenos Aires and Asuncion were subject to the Viceroy of Peru. The history during the seventeenth and eighteenth centuries, which were tolerably prosperous, need not detain us, but it is important to notice that Spain set her indelible mark upon Argentina and all her other plantations, establishing a Roman system, in which the organisation was strictly municipal, and giving a uniform language and religion. The creoles, as the Spaniards born in the country were called, had few serious grievances, except in the matter of trade restriction, in which Spain followed the universal practice and sacrificed the interests of the plantations to the greed of the merchants of Cadiz. The regulations, believed then to be the height of human sagacity, appear to us ludicrous, and they imposed such severe restrictions upon trade (compelling the people of Buenos Aires to send their goods to Spain by way of Peru and Parana) that they defeated their own object, and a brisk contraband trade sprang up, in which the English were very active. This illicit trade led to the notorious war of Jenkins' Ear in the time of Walpole. The necessity felt by English traders for opening up new markets led to many wars in the eighteenth century, and also, during the Napoleonic war, to a remarkable attempt on our part to establish empire in South America. An English armament took Buenos Aires in 1806, but lost it two months later. However, early the next year Sir Samuel Auchmuty captured Montevideo, and in June was joined by a large force under General Whitelocke. The instructions were to recover Buenos Aires, and in July a well-equipped expedition landed and appeared before that town with every prospect of success. But Whitelocke was incompetent and utterly faint-hearted; he made a bungling attack which was skilfully resisted by Liniers, a Frenchman who was commanding the creoles, and, after heavy loss, found himself besieged in Buenos Aires. The position was by no means desperate, but Whitelocke lost all courage and signed a convention by which he agreed to evacuate not only Buenos Aires but also Montevideo. On September 9th, 1807, he sailed from the Plate district to England, where he was court-martialled and cashiered, and all hopes of British dominion in that part of the world were ruined. However, a large number of merchants accompanied the expedition, who greatly stimulated commercial intercourse with Argentina, and gave us a pre-eminence in the trade which has endured to the present day.

This exploit of the colonists, who had defeated a formidable armament by their own exertions, showed them their power, and it also proved very clearly that Spain, the tool of France, was no longer competent to defend or control them in any way. When, a year or two later, Napoleon subverted the Spanish monarchy, the motive for allegiance seemed to have disappeared, and insurrections burst out over the whole of South and Central America with remarkable unanimity. Modern Argentina is held to have begun on May 25th, 1810, and every town in the republic has its street or square named The Twenty-fifth of May. It was on this date that Cisneros, the Spanish Viceroy, consented to form a Council under the title of the Provisional Government of the Provinces of the River Plate, but the Council quickly got rid of its nominal head, and, although the Spaniards made a stubborn stand in other parts of South America, the revolutionists soon got the upper hand in Argentina, and found at first the feuds of their leaders a more formidable obstacle to the establishment of a stable republic than the common enemy. They found it impossible to prevent the secession of Uruguay, and for several years affairs were in a distracted state, but eventually there arose a brilliant general and noble-minded man in San Martin, and Argentina became the base for the forces which were to emancipate South America from Spanish control. His career of victory, resembling that of Bolivar the Liberator, need not be traced here, for it lies outside Argentina; it suffices to say that he was ill requited. Spain's cause in South America was clearly lost, and in 1823 Great Britain recognised the separation of the colonies, while in the same year powerful sanction was given to their independence by the Munroe Doctrine, which warned European Powers against establishing new dominions in the Western Hemisphere. As the independence of the new republics had been recognised, this declaration practically made the United States their champion against any effort that Spain might make to recover them.

In 1825 the Argentinos drew up a constitution and started their career as a republic under a good President, named Rivadavia; but the creoles were utterly unsuited to self-government, and suffered, as Bolivar had foreseen would be the case, more from petty tyrants than they had endured under Spanish rule. Within two years Rivadavia fell from power, and a period of civil war ensued, out of which emerged a triumvirate, Quiroga, Lopez, and the notorious Rosas. Juan Manuel Rosas, the chief of the Gauchos, or cowboys, of the Southern Pampas, had conquered the Indians, showing himself a bold and able man, and in 1835 was made Dictator. His lieutenants disappeared; Quiroga was certainly assassinated by his orders, and it is probable that Lopez met with his death by poison. The tyranny of Rosas lasted till 1852, and, however unfitted the Argentinos may have been for self-government, his was no benevolent despotism, but a blood-stained rule which undoubtedly stopped the progress of the country, not only by its cruelty, but also on account of his jealous hatred of foreigners and trade. The resources of Argentina remained, as it were, under lock and key, for he closed the navigation of the Parana. At last he was expelled, and found refuge in England. It was felt that an incubus had been removed, and in 1853 Congress drew up a new constitution which is still substantially in force, but the republic did not avoid civil war, and suffered great disturbances from the standing quarrel between the Porteños—

men of the port, *i.e.*, Buenos Aires, who wished for a centralised form of government—and the Provincials, who wished for a loose federation. The latter, in fact, corresponded to the old States Rights party in the United States. Long before this dispute was settled Argentina became involved in the only foreign war of her history. Lopez, the military Dictator of Paraguay, had a splendid army of more than 50,000 men, and aimed at making himself supreme in South America. He had become involved in war with Brazil and Uruguay, and, wishing to invade the latter country, asked permission to march through Argentine territory, and, on the refusal of the President, who wished to observe strict neutrality, he declared war on the Argentinos, who thus became committed to hostilities in which they had little interest, except that the crushing of Lopez was necessary to the common safety. This was duly done in the famous Paraguayan War (1865-70), in which Argentina took a less prominent part than Brazil. During the next ten years the country made great progress in wealth, Patagonia was reduced and partially settled, and in 1880 the long-standing dispute between the Porteños and the Provincials was adjusted by declaring Buenos Aires, once for all, the Federal capital.

Prosperity continued; the world's demand for wheat and pastoral products became very large, and Argentina, with the development of her railways, was able to take advantage of it, and her financial credit in Europe steadily improved. But a fever for speculation arose, and the sight of large fortunes, rapidly amassed, made everyone think that wealth was in their grasp, and this spirit was intensified under the administration of the incompetent President Celman, when waste and mismanagement were rampant. The Government was overthrown after some disturbances in 1889, but better administration could not avert the well-remembered financial crash of 1891, which overthrew every bank in the country with the exception of the London and River Plate Bank. Prosperity slowly returned, but in 1898 tranquillity was threatened by disputes with Chile. Boundary controversies are a never-ending source of hostility in Spanish America, and arise partly from the ill-determined limits of the old colonial regions, partly from imperfect geographical knowledge, and partly from the keen sense of honour which will not resign a national possession when once the claim has been made. War between Chile and Argentina seemed probable, for public opinion was dangerously excited, and great credit is due to General Roca, the Argentine President, for consenting to submit the dispute to arbitration. The smaller question, which was soon settled, was referred to the United States, but the intricate matter of the

Patagonian boundary, which was referred to King Edward VII., was not adjusted till 1902, when a perfectly satisfactory award was made, and both republics reached a distinctly higher plane in the society of nations by giving this signal proof of the possibility of making an honourable settlement without bloodshed. During the last ten years Argentina has continued to flourish, and there have been no disturbances in her foreign relations, although the extensive shipbuilding programme of Brazil has compelled her to make large increases in her navy. On May 25th, 1910, a great exhibition was held in Buenos Aires, at which British merchants were well represented, to commemorate the centenary of Argentine independence, but the celebrations were somewhat marred by labour troubles which caused the capital to be declared in a state of siege. Labour unrest is at least as acute in South America as in older countries, but fortunately the disturbances passed off with very little bloodshed. In the same year Dr. Roque Saenz Peña assumed the Presidency; he has introduced measures for improving the electoral system, and his rule has been so far one of prosperity. Whatever defects critics may discover in the administration, there can be no doubt that Argentina, more than any other South American republic, has set herself to march along the lines of peaceful progress.

THE CONSTITUTION.

The constitution is a federal republic, closely modelled upon that of the United States, but the powers of the Argentine Provinces are much smaller than those of the States in the northern nation. Buenos Aires is so great in population and wealth, as compared with the rest of the country, that the Central Government, located at the capital, naturally tends to outweigh the provinces, and thus the old dispute has been settled in favour of the Porteños. There are, of course, three branches of government—the executive, legislative, and judicial—and of these the first, which is represented by the President, is the most important, for Latin nations always prefer an executive with wide-reaching powers, and the Dictator President is still a familiar feature in the more backward republics of South America. The President is elected for six years by electors who are chosen by the direct vote of the people for that purpose only, and the Vice-President is chosen at the same time and in the same way, and, as in the United States, becomes Chairman of the Senate. The President has an annual salary of about £6,400, is elected for six years, and is not eligible for re-election until another six years have passed. He is assisted by eight Ministers, whom he appoints (and can dismiss) at pleasure, each with their own departments. These departments are:—

Interior, Foreign Affairs and Religion, Finance, War, Navy, Justice and Public Instruction, Agriculture, and Public Works. He holds the office of Commander-in-Chief, and has all the State patronage; he appoints governors to the territories, *i.e.*, imperfectly developed districts, and under certain circumstances can suspend governors of the provinces; thus it will be seen that his powers are very large. The legislative power is vested in Congress, which consists of two Houses—the Senate and the Chamber of Deputies. The Senate has thirty members, two for each of the fourteen provinces, who are chosen by the Provincial Legislatures, and two for the Federal District of Buenos Aires, who are chosen by a special electorate. The Senators are elected for nine years, and are renewed by thirds every three years. The Chamber of Deputies has 120 members, who are elected by direct popular vote, one for every 33,000, and half of them are renewed every two years. Suffrage is supposed to be free to every male voter over the age of eighteen, but in practice there are many exceptions, and, as has already been noted, steps are being taken to make elections a more complete expression of the popular will. Like our House of Commons, the Chamber votes supplies, and, like it again, is said to exercise very weak control over expenditure, and there are complaints that most of its members have not the financial knowledge to enable them to criticise the budget effectively. The Chamber has the power of impeaching offending members before the Senate. Congress holds its sessions every year at Buenos Aires from May 1st to September 30th, and each member receives a salary of slightly over £1,000 a year. The legislative power is vested in a Supreme Court, four Courts of Appeal, and Courts of First Instance. This Supreme Federal Court is composed of five judges, who are all appointed by the President, and hold office during good behaviour. The provinces have their own subordinate judiciary. Although provision is made in the constitution for trial by jury, it does not exist in practice, and the administration of justice is not in an altogether satisfactory condition—a defect to which attention was called in a recent Presidential Message to Congress, when it was admitted that "there is urgent and imperious need for reform if we desire to avert a permanent cause for complaint and discredit." No one, however, will deny that Argentina is the most tranquil of all the South American republics, that her administration is at least as good as any, and that foreigners are welcome and well treated.

POPULATION.

The area of Argentina is 1,135,840 square miles, or more than five times as large as Germany. The latest estimate of the population is 7,171,910. The country, it will be noticed, is thinly populated, having a density of only 6·1 to the square mile, and nearly two-thirds of the area consist of Territories which have together no more than 200,000 inhabitants. For example, the Territory of Santa Cruz, in Patagonia, has 109,142 square miles, with a population of barely 5,000, and most of them have much less than one inhabitant to the square mile. The natives, who have gradually retreated to the extreme south or the extreme north, have almost disappeared, and only number about 30,000. Although in the eighteenth century the Chaco Indians had been raised under the paternal rule of the Jesuits to a moderate state of civilisation, they are now described as "irreclaimable savages," while the Patagonians have always been extremely low in the scale of humanity, as is testified by Darwin in his ever-memorable *Voyage of the Beagle.* The South American Missionary Society does valuable work among the Indians.

Fully three-sevenths of the population is concentrated in the city and province of Buenos Aires, which latter, it should be remembered, has very nearly the area of Great Britain and Ireland. The following are the chief towns:—

Buenos Aires	1,319,747
Rosario	176,067
La Plata	100,608
Tucuman	74,865
Cordoba	70,380
Bahia Blanca	50,138
Santa Fé	48,600
Mendoza	42,496

Of these the federal capital, shortly to be described, is disproportionately large, while Rosario, which, sixty years ago, was a tiny town, has increased rapidly owing to its excellence as a grain port. La Plata is the capital of the province of Buenos Aires, Tucuman is the centre of the sugar industry, and Cordoba is an ancient university town. Bahia Blanca is a naval harbour and rising grain port in the Southern Atlantic, Santa Fé is the capital of the province of the same name, and somewhat overshadowed by Rosario; and at Mendoza the wine industry is concentrated. Considerably more than one-fifth of the inhabitants of Argentina are foreigners, of whom the English number about 26,000. Of immigrants the Italians were by far the most numerous, and still retain their lead, while the Spaniards come next, but as a set-off to the immigration there is a large amount of emigration; indeed, many of the Italians and Spaniards only come for the harvest and then return to their own country. In 1910 the people entering the country numbered 289,640, but this figure was reduced by departures to a net gain of only 191,786. The following list shows the nationality of the chief immigrants in 1907:—

Italians	90,282
Spaniards	82,606
Russians	9,531
Syrians (including Greeks)	7,436
French	4,125
Austrians and Hungarians	3,439
Germans	2,322
English	1,659
Portuguese	1,118

Argentina is not a favourable field for the ordinary British immigrant, seeing that he has to meet with wholly unaccustomed surroundings; however, skilled mechanics and competent merchants and stock raisers with capital are likely to get on well, but a post should be secured or a well-considered plan arranged before leaving home. It must be remembered that the cost of living is very high. The southern Italian usually engages in trade in the towns, while his northern countryman is a hardy, industrious, and frugal farmer, who often returns to his native land when he has made a modest competence. The Spaniard, assimilating quickly with the inhabitants, is found in all kinds of occupation, and is also invaluable as a temporary harvester who comes and goes with the seasons. Russian immigrants are increasing, and are numerous around Colon in Entre Rios. The small Welsh colony in Chubut, Patagonia, has been fairly successful, but is now said to have exhausted the suitable land in the neighbourhood. For some of the figures in this paragraph I am indebted to the *Statesman's Year Book*, many of whose tables are brought up to December 31st, 1911.

BUENOS AIRES.

The splendid city of Buenos Aires, or Good Air, as it was called by the first Spanish commander who tried to make a settlement there, increased during the latter half of the nineteenth century on an enormous scale which is comparable with that of Chicago. It has, indeed, been a flourishing place for three centuries, but in 1767 it had only 20,000 inhabitants, and as it continued to grow in size, so the complaints of travellers grew as to its neglected and insanitary condition. Darwin describes it in 1833 as a neatly-built town of 60,000 inhabitants, but, although it rose to 220,000 in the seventies, the buildings and streets remained unimposing up to the time of the enormous development of Argentina which began in the last twenty years of the nineteenth century. It was a time of suddenly-acquired wealth, and much was devoted to building; the worst quarters of the town were demolished, and splendid dwelling-houses, shops, and offices arose, keeping, however, to the old alignments, and thus the streets remain too narrow; it is said that the people prefer them narrow, because they afford good shade, but they are decidedly inconvenient. Buenos Aires went on increasing at a marvellous rate, and is now estimated to contain thirteen hundred thousand inhabitants, being the second Latin city in the world, surpassed only by Paris. Its greatness is viewed with considerable complacency by the French, who rejoice to see that, although the Saxon is predominant in North America, South and Central are inhabited by a solid phalanx of Latin races.

As the steamer approaches up the River Plate, which is too broad to allow the opposite shore to be seen, there is little to attract the eye in the first view, which shows a coast dead level with the water, and a town receding from it, whose buildings are not well set off by its surroundings. But when the landing is once effected, and the streets are entered, the exhilarating air, the lively crowd, the fine buildings devoted to business and pleasure, the general bustle, and the visible wealth and luxury—all have a most vivifying effect, and show that the place is specially favoured by nature and art, and that we are in one of the world's leading cities. The streets in the most important and most densely-populated part are laid out perfectly straight, running north and south or east and west, and, of course, crossing each other at right angles. Here at present the only broad thoroughfare is the Avenida de Mayo, which runs westwards from a large square—the Plaza de Mayo—at a point near the docks, and after a course of more than a mile ends in another square, where stands the new and huge Congress House. This is a most magnificent avenue, and contains the best hotels and cafés. Parallel to it are a number of very long streets, of which Corrientes, Cangallo, and Bartolemo Mitre are perhaps the chief, but the most fashionable streets—San Martin, Florida, Maipu, and Esmeralda—meet it at right angles, and here are some of the finest buildings, which, however, do not appear to the best advantage owing to the narrowness of the streets. Narrow as they are, each one is traversed by swift electric trams, which give such a good service that cabs are hardly necessary. Two hundred and eighty-two million passengers were carried in 1909. Among the prominent buildings may be mentioned the Cathedral, with a fine Corinthian façade, the Church of Saint Felicity, the National Government Palace, the National Education Council House, the Stock Exchange (Bolsa), the Bank of the Argentine Nation, the Spanish Bank of the River Plate, the Jockey Club, and the offices of *La Prensa*. The two last claim to be unique in the world—the Jockey Club, in the Calle Florida, for its union of magnificence with comfort, and the offices in the Avenida de Mayo for the handsome provision of everything which is necessary for the production of a great newspaper. The Argentino is a lover of display, and, having money, sees no reason why he should not gratify his tastes by building sumptuous palaces for recreation or business. He is intensely proud of Buenos Aires, and shabbiness of any kind is repulsive to him. It is now said that even the luxurious Jockey Club is too small and poor to satisfy his standard of splendour, and that another will be erected, when the old building will be given to the Foreign Office. The characteristic sight of Buenos Aires is the Avenida Alvear, leading from a point near the Retiro (the principal railway station) to the park at Palermo. Here in the afternoon the finest carriages and motor-cars pour forth in a fashionable stream, and the ladies of Argentina, who are famous for their beauty and their dresses, display both. The park has an area of 840 acres, and is well laid out, but the outskirts of the city, in general, show all too evident signs of rapid growth, and time is needed before gardens and avenues can become beautiful. In fact, many of the suburbs are distinctly untidy. The Zoological Gardens are large, the specimens good, and all the arrangements are completely up to date. The fashionable crowd is largest when there is racing at one or other of the great racecourses at Palermo or Belgrano. The great *estancieros* (ranchers) are passionately devoted to the breeding of stock, and, while they give lavishly for bulls and rams, they think no price too high for the best blood in horseflesh. King Edward VII.'s famous racer, Diamond Jubilee, was sold to an Argentine gentleman for £30,000, and has proved a very good bargain. Racing is the favourite sport—possibly because it appeals to the love of speculation—but polo, cricket, football, and lawn tennis are extremely popular, and it is astonishing to see how kindly the youth of Argentina has taken to pastimes which, twenty years ago, were practically confined to Britain and her dominions. Very fair cricket and football teams have, of late, gone from England to Buenos Aires, and native talent has held its own with them. Rowing is also a favourite amusement, and these various games and sports are an excellent means of promoting good feeling between the Argentinos and our countrymen. Buenos Aires, it may be added, is an extremely cosmopolitan city; at the last census it contained 533,000 Argentinos, 228,000 Italians, 105,000 Spaniards, and 29,000 Uruguayans. The English in the city probably number at least 5,000, and have two good social clubs, the English Literary Society, with a well-stocked library, two high-class daily newspapers—the *Standard* and the *Buenos Aires*

Herald—and the weekly *Review of London and the River Plate*, which has a great reputation. But as a place of permanent settlement Argentina is not attractive to Englishmen on account of the law which enjoins that all children of whatever nationality born in the country become Argentine subjects. On the one hand, it cannot be expected that the Government should allow a large alien population, which might eventually outnumber the natives, to grow up in its midst, but, on the other hand, it is natural that English people should not view with complacency the loss of their children's nationality in a country differing so widely from our own in language, institutions, customs, and laws. Mention has already been made of the Buenos Aires press, but it is necessary to call attention to its two splendid daily morning newspapers—*La Prensa* and *La Nacion*—which take a very high rank, not merely in South America, but among the newspapers of the world. Although the readers of books are, perhaps, not numerous, the people appreciate good journalism, and they certainly get it from those papers. Buenos Aires, besides being the capital, is by far the chief port, handling 84 per cent. of the imports and 51 per cent. of the exports. The great harbour of Port Madero, which cost £7,000,000, and has accommodation for 1,400 vessels to load and unload at the same time, has four basins and more than six miles of quays, with vast warehouses and marvellous grain elevators. But, large as it is, it is not either large or deep enough for the immense traffic and great ships which visit it; every year nearly £200,000 is spent in deepening the channel, and an enlargement scheme is in progress, conducted by a British firm, which will give four miles more of quays at a cost of £5,500,000.

RAILWAYS.

Argentina owes her present prosperity chiefly to railways; they have been the pioneers of civilisation and wealth, bringing an industrial population to plains which had hitherto been ranged over by wandering savages. The country, being very level, is peculiarly adapted to railways, and, as roads are scarce, is dependent upon them to a far greater degree than is the case with older countries. In January, 1911, the total mileage was 18,166; during the previous year no less than 2,140 miles had been added, and the comfort and efficiency of the service reach a very high standard. In proportion to population Argentina has more miles of railway than any other country in the world. To every 10,000 inhabitants she has a mileage of 23·73; the United States, 23·28; Uruguay, 10·97; France, 7·12; Mexico, 7·12. These are the leading countries; the figures for Germany are 5·62; for the United

Kingdom, 5·17. The amount of British capital invested in Argentine railways is about £140,000,000, and most of the lines are under British management. The number under State control is small, but there are one or two important French railways. The Argentine Government, knowing the importance of giving security to capital, has pursued a course of legislation very favourable to this great industry, of which an example is the Mitre Law, by whose provisions those railways which accept it (and nearly all have done so) are exempt from all taxation whatsoever except a 3 per cent. tax on their net receipts, and the money obtained by this is expended on improving the roads leading to the railway stations. The federal capital is, of course, the chief railway centre; from it issue the four largest broad-gauge lines, of which a brief account follows:—

(1) *The Buenos Aires Great Southern*, the largest railway in the Republic, has its terminus at the Plaza Constitucion, and serves the rich province of Buenos Aires and the growing seaport of Bahia Blanca. In its docks, as well as in those of La Plata, the company has extensive interests. Far away in the south-west also it reaches to Neuquen, the capital of the province of that name, from which it is being pushed to Rio Santo Domingo. Here the distance is only 94 miles to the Chilian railway system, and in no long time the company will follow the example of its rival, the Buenos Aires and Pacific, by making its way across the Andes to the Pacific Ocean. The Buenos Aires Great Southern is the line for Mar del Plata, about 200 miles south of the capital, the fashionable seaside resort of the whole republic, a place where living is on such an expensive scale that Argentinos have often found a summer residence there more costly than a trip to Paris. The railway runs through a country which is either rich or capable of immediate development, and is, therefore, in a very strong position; apart from general goods and passenger traffic its receipts are chiefly drawn from the carriage of wheat, live stock, and wool.

(2) *The Buenos Aires Western Railway*, the oldest in the Republic, having been started in 1857, has its terminus in the Plaza Once de Setiembre, runs through Mercedes to Bragado, whence it goes southwards in three branches through the west of the province of Buenos Aires, and also enters the territory of La Pampa. With a mileage of only 1,305, less than half that of the Great Southern, it is, nevertheless, a very prosperous company, and carries an immense quantity of wheat and maize.

(3) *The Buenos Aires and Pacific Railway*, with its terminus at the Retiro, is second in size and first in fame, for in joining by iron links the Atlantic and Pacific Oceans it has accomplished a

feat hitherto achieved by no other railway in South America. The distance from Buenos Aires to Valparaiso is 888 miles, and the cost of the first-class fare £12; the time occupied in making the journey is 38 hours. The scenery is at first monotonous, consisting of flat wheat, maize, or pasture land, but after 650 miles there is a change when Mendoza, one of the prettiest of towns, is reached and the bleak Andes appear in the distance. This rising place of 40,000 inhabitants is about 2,500 feet above the sea level, and possesses a delightfully dry and invigorating climate. There can be no greater contrast between the bustle of the capital and the quiet streets of Mendoza, with their double rows of trees and clear streams on either side; it is to these streams, derived from the river of the same name, that the whole province of Mendoza owes its prosperity, for the rainfall is so scanty that the fertility depends upon irrigation. This system was derived by the Spaniards from the Guarpes, the ancient inhabitants of this district, and it has enabled the people of Mendoza to cover the land, which would otherwise be barren, with vineyards, and to produce an annual output of wine amounting to some fifty million gallons. The wine is of a light quality, which suits the palate of the temperate Argentino, for drunkenness is a vice which is abhorred in this country. The traquillity of Mendoza was rudely disturbed in 1861, when a disastrous earthquake destroyed the whole town and caused terrible loss of life. It is, however, tolerably certain that, even if there were a repetition of the calamity (and the east side of the Andes is seldom visited by serious earthquakes), the damage would be comparatively slight, for the streets are broad, and the houses, though well built, are one-storeyed and constructed of light material. Travellers who make the trans-continental journey ought on no account to omit stopping at Mendoza, for they will be charmed with its beauty; there are many English here, and the hotels are tolerable. At Mendoza a change is made into the narrow gauge, and the journey over the Andes begins. Up till 1910 the link was incomplete; the line stopped at Las Cuevas, and there was a journey on mule-back or wagon over the crest of the range, at a height of 12,796 feet, to Juncal. Travellers were compensated for the inconvenience of transhipment by views of the stupendous mountains and the statue of Christ, which stands on the boundary line between Chile and Argentina, and commemorates the peaceful settlement of the dispute between the two nations by the arbitration of King Edward VII. The lofty ride is now avoided; a tunnel has been bored through the mountain, and the journey is now made without change of carriage from Mendoza to Los Andes, nearly 50 miles across the Chilian border, where the broad gauge is resumed for Valparaiso. The present writer crossed the Andes a little time before the tunnel was opened, and, therefore, has not had an opportunity of seeing it at work, but it is described as having created a revolution in the class of travellers. When the journey had to be made over the mountain (of which the very mild difficulties were greatly exaggerated by report), women, children, and old people seldom attempted it; now they are to be found in great numbers. Under the old conditions the through running was suspended during the winter months (from the middle of May till October), but now the service is constant. A traveller who is well acquainted with the new route points out that the two principal drawbacks are the difficult surface of the permanent way, due to the treacherous nature of the soil, and the immense quantity of winter snow, which, at times, threatens to block the line. The first defect adds to the task of haulage, and it is said that on the Chilian side a more powerful type of engine is needed, but undoubtedly, when more engineering experience of the peculiar local conditions has been obtained, the permanent way will be improved. The second defect—the prevalence of snow-drifts—is being remedied by the construction of additional snow-sheds. The journey from Mendoza is a marvellous experience, although the mountains are disappointingly bare of vegetation, and are only beautiful when flooded by the rays of the rising sun. The River Mendoza, however, rushes foaming down the valley, and at Puente del Inca has caused a remarkable natural phenomenon by boring through a great mass of stone and gravel, and thus making the famous bridge (Puente) from which the place obtained its name. Here are medicinal baths and an hotel, where it may be advisable for the traveller to halt, partly as a precaution against mountain sickness, which is apt to attack those who rapidly mount great heights, and partly to see the views. Puente del Inca itself has an elevation of nearly 9,000 feet, and hence a fine walk or ride may be taken up the valley, where, before long, the magnificent snow-capped Aconagua bursts upon the view; it is the loftiest peak in the western hemisphere. After a considerable climb there is a descent into the valley of Las Cuevas, which, however, is 10,338 feet above the sea-level; here there is a railway station, and the journey back can be made by train. Las Cuevas, as has been previously said, is close to the Chilian border, and here, as far as Argentina is concerned, ends the journey which has been described with some minuteness, because it represents a triumph over engineering difficulties that is unique in at least one respect. Many engineers have carried railways to enormous heights in the Andes, but the Buenos Aires and Pacific is the only one which has penetrated quite through them.

(4) *The Central Argentine Railway*, which will soon have a good terminus at the Retiro, is (as age goes in Argentina) a very old line, dating from 1864, when a track from Rosario to Cordoba was opened. Amalgamations have greatly increased its scope, and it now runs from the capital to Rosario, where it forms itself into two branches, one making the comparatively short journey almost due east to Cordoba, and another taking a long north-easterly route to Tucuman, the sugar town. Its amalgamation with the Buenos Aires and Rosario Railway in 1902 put an end to wasteful competition, as the two lines worked practically the same districts, and even now there are several competitiors for the traffic between the capital and Rosario, but the broad-gauge Central Argentine has considerable advantages over its narrow-gauge rivals. It is a very prosperous line, and serves an extremely rich country. The distance from Buenos Aires to Rosario is 186 miles, and the journey, which takes seven hours, is made in comfortable carriages with dining-cars attached. Rosario, as we have seen, is the second city and also the second port in the republic; it has been growing apace for the last sixty years, and has now nearly 180,000 inhabitants. A traveller who, in 1852, passed it on his way to Paraguay, described it as "the little town of Rosario," and said that the "flat semi-circular bit of beach presented an *almost busy* scene—a great contrast at least to the desert islands we had been among of late." The beach is now occupied by great wharves, which present a truly busy scene when the grain is being exported. Although Rosario has not such an invigorating climate as Buenos Aires, it is in some respects pleasanter, for it is laid out in broad streets and spacious plazas which remove the feeling of congestion and pressure ever present in the capital. The Calle Cordoba is a very fine street, running into a great square in which stand the new Law Courts—a huge, barrack-like building, but imposing from its size and lofty tower. The town has, for the moment, outgrown its beauty; the sign of the builder is everywhere in evidence, which gives it an unfinished appearance, but it is being planned on the right lines, and will be well worthy of its position; it has quite eclipsed Santa Fé, the actual capital of the province. The park is one of the most charming in Argentina. Electric trams—a recent addition—ply the streets, and the hotel accommodation, which was far from adequate either in quantity or quality to the requirements of the town, has been greatly improved. Rosario has an unrivalled situation, standing in the heart of the grain district on the right bank of the magnificent Parana, which is here 20 miles broad and navigable by ocean-going steamers; northwards it or its affluents send vessels for a thousand miles, far beyond Asuncion, the capital of Paraguay. The town is screened from

the river by low cliffs, where a wonderful view may be obtained of the docks and the great river with its poplar-clad islands. The docks of Rosario are the work of a French company, and were begun in 1902. They were then constructed to deal with an annual tonnage of 2,500,000, which, at that time, was considered a perfectly adequate estimate, but by 1907 the export was 2,850,000 tons of wheat and half as much maize. It was, therefore, necessary to enlarge them, and a contract was given to another French firm to do so at a cost of £1,500,000, which, it is believed, will be largely exceeded. When the undertaking is completed, Rosario will possess one of the best ports in the country. The quays are three miles long, and have a good railway service; the harbour has been dredged so that it will accommodate vessels drawing 24 feet. The people of Rosario are justifiably proud of their huge grain elevator, which discharges 500 tons per hour from the trucks to the ship. The workshop of the Central Argentine Railway is well worth a visit; here carriages are built and every kind of repair carried out for locomotives, but, as yet, all engines have to be imported, nor is it likely that South America will develop many engineering industries in the near future owing to lack of iron and coal. The company has a strong preference for English locomotives, which are described as everlasting in wear. Another very important commercial city is served by this railway, namely, Tucuman, which is the centre of the sugar industry, introduced by Frenchmen fifty years ago. The industry has been sedulously nursed by protection, and now nearly all the sugar consumed in the country is home-grown, and about 170,000 acres are under sugar-cane. The output is 160,000 tons. The machinery is of the best quality, and the industry is well organised, but M. Clemenceau, who recently visited Tucuman, was struck by the squalid condition of the workpeople, remarking that "laws for the protection of labour are unknown in the Argentine, which is explained by the backwardness of industry there." He adds: "Factories such as those I visited can scarcely exist much longer without the labour question being brought before the legislators. Members of Parliament [Congress] with whom I discussed the point appeared favourably disposed, though inclined to defer remedies indefinitely." The practice of *amaña* (to-morrow)—of putting off till to-morrow what ought to be done to-day—is an old Spanish habit which has been transplanted to the New World and there flourishes vigorously.

Among the other numerous railway lines may be mentioned the Cordoba Central Railway (805 miles), which serves the country between Cordoba and Tucuman, and also has an important branch line between Cordoba and San Francisco; the Entre Rios Railway

(726 miles), which, from its terminus in Buenos Aires, runs to Ibicuy, on the River Parana, where there is a train ferry, and branches all over the province of Entre Rios—forming part of the Argentine Mesopotamia, famous for cattle raising—and giving communication with the republic of Uruguay; the Argentine North-Eastern (665 miles), which takes up the system of the former railway at Concordia, and, serving the province of Corrientes, finally links up with the Paraguayan Central Railway; and the French Railways of the province of Santa Fé (about 900 miles), which have many branches in the province of that name.

AGRICULTURE.

Wheat, which is principally grown in the provinces of Buenos Aires, Cordoba, and Santa Fé, is undoubtedly the principal crop, and occupies nearly one-third of the total cultivated area. In 1908 Argentina stood sixth on the list of wheat-producing countries, being surpassed by the United States (17,962,217 tons), Russia, France, Austria-Hungary, and British India, and producing herself 5,200,000 tons, but her position is different, for while they require most of their wheat for home consumption, Argentina exports the greater part of her crop. In the year in question—a very favourable one—the export was 3,500,000 tons, but the harvests have since been less favourable, and the figures have fallen off. It has been calculated that the republic possesses 80,000,000 unused acres suitable for wheat cultivation, and as yet the population is far too scanty to undertake the task. As is natural in a country where land is so plentiful, the cultivation is extensive rather than intensive, and the yield per acre is not high. It amounts, in fact, to barely 12 bushels per acre, as against 31 in the United Kingdom, 19 in Canada, and 13 in the United States. Of the grain farms, 33 per cent. are worked by owners, and 67 per cent. by tenants. The chief calamities which the farmer has to fear are drought and locusts; as has been seen, the general average rain of Argentina is below rather than above the requirement, and any deficit has serious results. The urgency of the locust peril may be judged by the following law, which runs:—

> All inhabitants of the republic, citizens and foreigners, between fifteen and fifty years of age, are compelled when called upon to render personal service in the destruction of locusts, and also give the use of any of their animals or implements fitted for this work, excepting only those animals intended for the purpose of breeding.

There is an elaborate system for notifying the advent of a flight of locusts, and immense sums have been spent in the destruction of these pests, but, as is the case in other locust-afflicted lands, all efforts to banish them have been unsuccessful. Alfalfa (lucerne), which comes next to wheat in the area occupied, is raised in every part of the republic, and is of immense value to the *estancieros* for the feeding of their cattle; a considerable amount is made into hay and exported. Maize and linseed, which are principally cultivated in the provinces celebrated for wheat, are staple crops; Argentina, in fact, exports more of these products than any other country in the world; oats are grown in comparatively small, but increasing, quantity, while barley and rye are unimportant. As we have seen, the vine is cultivated on the western uplands of Mendoza, and the sugar-cane chiefly in Tucuman. In Corrientes and the Chaco many tropical products, such as tobacco and cotton, are grown; they are, as yet, in the undeveloped stage, but are certain to become more prominent, while the forest products of these northern regions are of immense value, conspicuous among which is the quebracho tree—the name signifying "axe-breaker" on account of its intense hardness. It is greatly in demand, both for the making of railway sleepers and for its extract, which is valuable in tanning.

THE LIVE STOCK INDUSTRY.

Nearly all the exports of Argentina are classified under one of two great headings—agricultural or pastoral products. The pastoral industry, which includes all live stock, is by far the older of the two, the export of hides having begun more than three hundred years ago. During the nineteenth century scientific breeding was introduced, and the indifferent *criollo* (country) animals were improved out of all recognition by crossing with the best European stock. Nearly every book on Argentina contains a description of her characteristic institution, those *estancias* or ranches for the breeding and fattening of cattle, sheep, and horses; they appeal to the popular imagination, being the fields where enterprise and energy have made great fortunes. The *estancias* range in size from 3,000 to 700,000 acres, and the average is probably about 25,000 acres. A concise account of them is to be found in the admirable *Argentine Year Book* for 1910, published by Messrs. W. H. Smith and Son. Of late dairy farming has been added to the ordinary business of many *estancias*, and some are devoted to it exclusively, with the result that Argentina now, besides supplying her own needs, is a considerable exporter of butter to Great Britain. In 1908 an animal census was taken, with the following result:—

Sheep	67,211,754
Cattle	29,116,625
Goats	3,945,086
Horses	2,531,376
Pigs	1,403,591

In number of sheep Argentina is surpassed by Australia alone; the favourite breeds for improving the stock have been Merinos, Lincolns, Leicesters, and Romney Marsh, and the average sheep now yields 5½lbs. of wool, as against 1½lbs. in 1870. In 1909 the wool export amounted to 176,681 tons, of which 75 per cent. was Lincoln and Leicester, 20 per cent. Merino, and 5 per cent. other classes. Frozen mutton is now largely exported. In the cattle industry the same tale has to be told of the steady improvement of the breed by the importation of fine English stock, among which Durhams and Herefords are the favourite. British enterprise is here as prominent as in the railways, and many of the *estancias* are in British hands. The trade in beef—frozen, jerked, and extracts—is enormous, and two of the chief companies engaged in the trade have become household words. The Bovril Company, which confines its operations principally or wholly to Argentina, and has large factories at San Janvier and Santa Elena, in Entre Rios, possesses hundreds of thousands of acres of ranching land, and slaughters about a hundred thousand head of cattle yearly. The operations of the Lemco and Oxo Company, which has been at work in South America since 1865, extend over Argentina, Paraguay, and Uruguay, and the best known factories are situated in the last-named republic, but there is a well-equipped factory at Colon, in Entre Rios, and in that province and Corrientes the company has vast *estancias* grazed by the beautiful white-faced Herefords. In 1910 the total land possessed by the Lemco and Oxo Company amounted to 1,527,720 acres, and the cattle to 274,500.

Argentina, as far as can be ascertained, has little mineral wealth, and the attempts made to exploit it have hitherto been disappointing. The best known mine—gold, silver, and copper—is at Flamatina, in La Rioja, the immense elevation of which renders the working difficult, and the coal mines and petroleum borings which have been undertaken in various parts of the republic have not yielded much to encourage their owners. This lack of coal and petroleum makes the development of manufactures very difficult, and Argentina, although protected by an extremely high tariff, has to rely largely on other countries for the better class of articles. The sugar industry, as has been seen, relies solely upon protection, and, generally speaking, factories are small and confine themselves to manufacturing articles for the classes who are too poor to buy foreign goods. The Government is so extravagant and so unskilful in its financial methods that, even if the question of protection were out of the way, it could hardly dispense with a high tariff for the purpose of raising the revenue, and consequently Argentina is one of the dearest countries in the world. The cost of living drives away people from her shores in times of depression, and has the effect of keeping down the population. But the natural wealth of the country is so exuberant as to create an enormous trade by the exchange of Argentine raw material for the finished products of other countries, and in this Great Britain has a large share. The Argentine imports range between fifty and sixty millions sterling, and in 1910 Great Britain sent goods valued at £19,710,537, in which the main items were iron and steel manufactures and cotton goods, thus far outstripping her nearest competitors—Germany and the United States. Large as the trade is, there is no reason why it should not indefinitely increase owing to the rapid expansion of Argentine wealth, but competition becomes keener every year, and the price of success, like that of liberty, is eternal vigilance. The Argentino has a very critical taste, declines second-rate goods, and likes the process of buying to be made as easy as possible. Consequently, commercial travellers should be men of gentlemanly address and able to speak Spanish fluently, nor can such men be got to serve at a cheap rate. It is said that for a South American traveller £9 a week is the minimum pay, with an allowance of £1 a day for expenses exclusive of railway travelling. For firms that will spend freely and wisely there is a rich harvest, but there is no room for antiquated goods or antiquated methods. The practice of sending out catalogues written in English and expressed in English values and measurements is not yet extinct, though probably it has been nearly killed, as far as Argentina is concerned, by the energetic remonstrances of our Consuls, who point out that such documents go straight into the waste-paper basket. They should, of course, be written in Spanish, with values given in the money of the country and metric equivalents for all English measurements, and further, there should be a careful study of the tariff, the Custom House regulations, and the best methods of packing. Nor are the best catalogues of much avail without accomplished travellers to explain them. Argentina is a great and rising nation, in whose development Great Britain has had the chief share, and it is to the mutual welfare of the two countries that their trade and friendship should steadily increase.

Proportional Representation.

BY ANEURIN WILLIAMS.

"The virtue, the spirit, the essence of the House of Commons consists in its being the express image of the nation."—*Edmund Burke.*

SOME day the question of proportional representation in Parliament and other elective bodies may become one of party politics: the different political parties may have definitely taken sides in the matter. Then it will be very difficult to discuss it in Co-operative gatherings or Co-operative publications, seeing that our rule is clear against the introduction of party politics in any form. Fortunately, for the present, at any rate, it is very far from being a party question: thoughtful men of all parties are found to advocate it as the only way to bring about a real and complete representation of our people in Parliament, while other good men of all parties are found to take the opposite view. Co-operators are, therefore, free to discuss the matter in a calm and, one may say, a philosophic atmosphere. Indeed, since to understand the great question of representation, in its theory and its practice, is part of the education of the citizen, we may claim it as part of that educational work which has always been an essential element in our movement. So much would be true merely because Co-operators are citizens, but there is a reason which comes even more nearly home: the Co-operative system itself is representative from top to bottom, for which reason, if for no other, they should be eager to find an answer to the question, "What constitutes real representation?"

The mere propounding of such a question may seem startling and unpractical to many. It is natural to us all to accept that which actually exists; that which we have always seen around us seems part of the course of nature until something arises to make us question it; and we have all been brought up in the idea that the British system is Representative Government. Though the contests of political parties have indeed familiarised us with the idea that certain comparatively slight alterations of our system, here and there, may be argued for and argued against—alterations as to the persons who should vote; the question of one man one vote; the dividing of overgrown constituencies into two or more smaller ones, and so forth—few of us have seriously considered, until quite recently, the question whether you can in any case get a real representation of the people by such elections as we hold in England. Latterly, however, things have been happening to make men think on this subject, and to raise grave doubts whether we are proceeding on lines which can ever be put right by any extension of the franchise, or simplification of the registration laws, or equalisation of the size of constituencies. Again and again we have had three-cornered fights for a single seat, with the result that the member declared elected as the representative of the whole constituency clearly did not represent even a majority of the voters, seeing that more than half the votes had been cast against him. Not infrequently it has happened that the majority of the voters were quite clearly in favour of certain great questions of the day, while the man who was definitely opposed to those proposals slipped in, and became representative, because the votes against him were divided between two candidates. So often, indeed, has this happened that it has become something of a public scandal, and we constantly hear it said that, in order to obtain a member for whom the majority of the voters really have voted, some system of second ballot or alternative vote is needed; so that if, on the first counting, no candidate gets an actual majority of the votes cast, the electors whose favourites come out neither first nor second may at least have the opportunity of saying which of the two top names they prefer, and so the constituency may be represented by a man for whom the majority of the voters have in a sense voted.

Indeed, we begin to hear criticisms of our representative system which go much deeper than this question of second ballots, for are we not constantly being told that on this or that great question of the day even a newly-elected House of Commons does not really represent the will of the people, because the election was taken on some other question or questions? Of course, each particular critic finds specious reasons for selecting according to his own convenience the great questions on which the General Election really was taken, and the other great questions upon which the country has not pronounced. Yet it cannot be denied that, when a General Election is over, it is difficult for even the most impartial of men to say certainly what has, and what has not, been decided by the voice of the people. Different electors vote for very different reasons, even in the same constituency, while the questions which are most prominent in one part of the kingdom are scarcely mentioned in another.

What, then, is the test of the goodness of a representative system? Every country has its own system, and in important respects they are each different from the systems in vogue in other countries; yet they all claim to be Representative Government. Moreover, if we take a single country we find that it does not use any one system consistently throughout. It may use only one in electing its Parliament—though we in Great Britain do not even do that—but, in electing its various local bodies. it is pretty sure to have at work two or three other systems differing from the parliamentary system, and differing from each other. Nor is it possible to arrive at any sufficient reason why one system is adopted in the one case and another in another. In Great Britain, for instance, in electing our House of Commons most of our constituencies return a single member, while others return two members; the voter having one vote in the former case, and two in the latter. There is no particular reason why these double-member constituencies should not be divided like other constituencies where they are big enough, or reduced to one member each where they are not big enough, except that they always have returned two members, or that when the other constituencies were divided some powerful influences objected to these being divided also. In some of our municipal bodies all the members retire at once, and either each ward or small district returns one member, or there are larger wards or districts returning several members at the same time, each voter having as many votes as there are seats to fill in that district, with the result in this last case that the largest party, if well organised, can monopolise the representation. In our provincial Town Councils, however, only one-third of the councillors retire at the same time; and each councillor is elected, not by the whole town, but by some one ward. Sometimes a ward has three members, and one is elected each year; sometimes it has six members, and two are elected each year, every voter having two votes. Again, if you turn to the School Boards (which still exist in Scotland), you find all the members retiring together, and new members elected on a cumulative system, by which a voter has as many votes as there are seats to fill in his town or district, and may give the whole of those votes to any one candidate, or divide them among several candidates, as he pleases. I do not suppose this list of systems is by any means exhaustive, but it is enough to show the great variety we have. They cannot well all be right. Nobody, I think, has attempted to show that the points in which they differ are specially adapted to the circumstances in which they are used.

The question is, do these methods of election, or any of them, in fact, give us elected bodies which really represent the electors? For that, after all, is the test. Some people might prefer to ask, do they give us bodies which carry on the government of the country well? But, in the first place, we should never agree as to what is and what is not good government and good legislation. Our different parties differ irreconcilably upon those points, while happily they do seem to agree upon this, that the elected bodies which govern us ought really to represent the people who elect them, and that in the long run we shall get the best government by making the governing bodies truly representative. This, at least, is common ground among all the great parties in the realm; and since it is common ground we, as Co-operators, need not apologise for taking our stand upon it, and trying to see to what practical conclusions it leads us.

The elected body, therefore, should be a reflection, or a reproduction in miniature, of all the people who elect it: all the opinions and interests, which are found to any substantial extent among the electors, should be represented in the same proportions in the elected body. Leaving out of sight for the moment County Councils and Town Councils and other elected bodies, can we say this with truth of our House of Commons? The Prime Minister, at any rate, does not think we can, for he has said that "Much remains to be done for the reform of our electoral system which will make the House of Commons what it is not to-day—a truly representative body." *

Let us look at it a little more in detail. Take the ordinary single-member constituency. When it has returned its member, even if it is fortunate enough to have one who really represents the majority of the electors, the minority is never represented at all, unless you call it representation to have a man speaking in your name who advocates the exact opposite of what you desire. In many constituencies men grow old without ever having been really represented in Parliament, because their views are permanently in the minority within that little area. Again among those who vote for the successful candidate there are many different shades of opinion, and if he represents correctly one he cannot represent the others. There are a large number of voters who only voted for him as the lesser of two evils. So much is true when the majority carries the seat, but we have already seen how, after a three-cornered fight, it is often the majority which is unrepresented. It would be easy to say much of the personal hardship, and the bitterness and violence, which necessarily result from a system under which every man, in striving to get representation himself, must necessarily strive to prevent his neighbours from being represented. It is very difficult to believe

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* March 8th, 1912.

that any such bitterness and violence could exist if the parties knew that by simply registering their votes they could obtain their just share of representation.

And if we turn from single to double member constituencies we do not find matters any better. Though there are two members, and though the town may be almost equally divided between two parties, it rarely happens that each party obtains one of the members. Usually the two members represent slightly differing shades of the same party, which excludes for the time being the other party or parties from getting any representation at all until the tables are turned, and revenge, but not justice, is obtained at some future election.

Nor is it only in individual constituencies, here and there, that this complete breakdown of representation is found. We have whole sections of our country where one party practically monopolises the representation, and where the other parties are almost continuously disfranchised. In the south-eastern counties and the Birmingham district Liberals and the Labour party are almost deprived of representation. In Wales the Conservatives sometimes hold no seat, sometimes only an insignificant number, though they constitute a quarter or perhaps a third of the population. In Scotland it is nearly as bad. Taking the whole country, not much more than about half the voters are represented by a man for whom they voted, and of that half a large number voted for the candidate of their party with some reluctance: perhaps they mistrusted him personally, perhaps they felt that he did not really represent their views, but differed from them less widely than the other candidates.

It is said, of course, that on the average justice is done, and that the excess of representation which a party gets in one district makes up for the deficiency which it suffers in another. Even if this were so it would certainly not be satisfactory. To over-represent the Liberals of Wales with their strong nationalist and Nonconformist leanings does not necessarily make up for the non-representation of the Liberals of the south-eastern counties and of Ireland. To over-represent the Conservatives of the home counties does not make up for the under-representation of the Conservatives of Wales and Scotland and the South and West of Ireland, with their special interests and their special knowledge. The following figures* show the majorities in votes obtained in recent General Elections, the majority in seats of the victorious party, and the majority in seats which it ought to have had, had it been represented in proportion to its strength as shown by the ballot boxes.

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* See the statistics compiled by J. Rooke Corbett, M.A., and quoted in J. H. Humphreys' "Proportional Representation" (Methuen and Co., 1911).

Election.	Majority in Votes.	Actual Majority in Seats.	Just Majority in Seats.
1885	Lib., Lab., & Irish..564,391	Lib., Lab., & Irish .. 158	Lib., Lab., & Irish.. 86
1886	" " " .. 54,817	Unionists 104	" " " .. 8
1892	" " " ..190,974	Lib., Lab., & Irish .. 44	" " " .. 34
1895	Unionists 117,473	Unionists 150	Unionists.......... 12
1900	" 157,417	" 134	" 16
1906	Lib., Lab., & Irish..901,017	Lib., Lab., & Irish .. 356	Lib., Lab., & Irish.. 104
1910 (Jan.)	" " " ..495,683	" " " .. 124	" " " .. 56
1910 (Dec.)	" " " ..355,945	" " " .. 126	" " " .. 38

It will be seen that, so far from the average coming right when the whole country is taken, it has never been nearly right. In every case but one there has been a great over-representation of the stronger party; but that this strengthening of the majority was a mere accident is shown by the election of 1886, when the majority of seats went to the Unionists, while the majority of votes was with the Home Rulers. It is difficult to see how an electoral system giving such results can be called truly representative. It is certain that the violent oscillations of representation from one side to the other—produced as they are by mere accident and the badness of our representative machinery—are really to be blamed for many evils of our political life usually charged to the fickleness of democracy, a fickleness which close examination of the figures shows to have very little existence. The worst of it is that these evils must under our present system of voting tend to grow worse as men, progressing in education, tend to differ more and more on a multitude of points; and in particular as the third political party becomes more and more active. What, therefore, we want is a system which will give to every party, every interest, and every opinion representation in proportion to its strength, and will also give to the voter a real choice of candidates, so that he may be able to look to some member in the House of Commons and say, "That is the man whom I wanted, and for whom I voted; he represents me in the full and real sense of the word."

Such, then, is the ideal of proportional representation. It is one and the same always, but there are many varieties of electoral machinery which seek to attain it more or less perfectly. Let me describe the chief of them.

PROPORTIONAL REPRESENTATION.

In 1857 an English barrister, Thomas Hare, the father of the movement in Britain, proposed that the whole kingdom should be polled as one constituency, the elector having one vote only, and choosing from the whole list of candidates nominated the one to whom he desired to give his vote: he might also indicate to which other candidate it should be transferred if his first choice had already votes enough, or had so few that he could not be elected, and again to whom it should be transferred if his second choice was not available, and so on for as many candidates as he chose to number in the order of his preference. Theoretically this scheme of Hare's may be considered perfect, because it would give representation to every body of opinion in the country which could muster voters enough to return one Member of Parliament, although they might be scattered, a few here and a few there, over all the constituencies of the kingdom. Nevertheless, the practical difficulties of polling the whole kingdom as one constituency, and requiring the voter to consider the merits of a list containing, perhaps, two thousand candidates, and of transferring surplus votes from one to the other candidate in such a long list, were so great as to render Hare's scheme, in its original form, quite impracticable. It is not now proposed by any advocate of the proportional principle. Yet the proposal attracted great attention among political thinkers, and in particular received the powerful support of John Stuart Mill. On the Continent, too, Hare's works received very great attention, and various methods for putting the principle into operation were elaborated. Indeed, Denmark had adopted a system of transferable voting and proportional representation in 1855, two years before Hare wrote. In England the phrase "minority representation" came into use to express the desire that the smaller party should get some representation, whether more or less than its exact share; and it was provided by law that where a constituency returned three members to the House of Commons no voter should be allowed to vote for more than two candidates. In this way the smaller party would almost certainly obtain one of the three seats. In estimating this plan it must be remembered that in those days there were only two political parties before the country; thus a system which gave two members to the stronger party in a constituency and one to the weaker would in a rough and ready way work out some measure of justice. However, the system never had much chance because there were comparatively few three-member constituencies (they were abolished in 1885), and because even in those few a way was found of so organising the majority that if it mustered more than 60 per cent. of the voters it could still monopolise the whole representation. Thus the system of the "limited vote," which, at best, was but a crude attempt at proportionality, came to an end.

A much more important attempt was made when School Boards were introduced. It was then provided that in a town where the School Board consisted of, say, seven members, each voter should have seven votes, and should have the right of giving the whole seven to any one of the candidates or of dividing them among various candidates according to his pleasure. This was called cumulative voting, and, at its best, it did secure minority representation and even a large measure of proportionality. It enabled every organised body of opinion, by cumulating its votes, to obtain one or more representatives on the School Board in cases where it would have been impossible for that party or opinion to obtain a representative if the town had been divided into wards, each returning one member. It also made it easy for a man of influence to be returned, although he might have found it difficult to command a majority of the votes of any one ward. Thus cumulative voting secured that Churchmen, Roman Catholics, Nonconformists, and Secularists were all represented on the School Boards by their best men. Meeting there with a knowledge that they had not snatched seats from one another, but represented large bodies of opinion in the town, they were able to work together successfully and in mutual respect.

Unfortunately, the success of any party in obtaining its just representation on the School Board depended upon its being able to guess beforehand exactly how many seats its strength in the electorate would entitle it to. If it guessed just right, and its votes were divided equally among its various candidates, it got just the number of seats it was entitled to; if it was too timid it lost part of the representation to which it was really entitled, whereas if it over-estimated its own strength it might lose it all. For instance, if a party nominated three representatives when it was only entitled to two, each of the three might very likely obtain too few votes to secure election. This element of guessing was a great weakness, and did much to discredit cumulative voting. Probably the fact that School Board elections turned so largely upon religious differences also helped to discredit the system, though, as a matter of fact, the religious differences would have been there in any case. They were called into evidence by the work of the School Boards, and not by the manner of their election. However, in spite of difficulties, cumulative voting secured such a large measure of justice that it held its own in England until the work of the School Boards was transferred to the County Councils, which are elected on other lines. In Scotland this transfer never took place: School Boards remain, and with them cumulative voting. They afford, I think, the only instance of any form of minority representation—it can hardly be called proportional—in any publicly-elected body in this country.

Meanwhile, on the Continent systems of proportional election have had a very great development, notably in Switzerland and Belgium. Until 1890 an old-fashioned system of election prevailed in the canton of Ticino, in Switzerland, under which the majority in the various constituencies was able to monopolise the representation. The government of the canton was in the hands of a Conservative and Clerical party, which, it is alleged, so gerrymandered the constituencies as to secure the majority of seats for its own side. We do not usually associate Switzerland with revolution, but, owing to the unfairness of the representation, bloodshed took place about that time in that little canton, and finally the Federal Government intervened and secured the introduction of a proportional system. It proved itself so great a success that it rapidly spread, being adopted by one canton after another, until it is now practised by twelve out of twenty-two cantons. The number is constantly growing, and it has been proposed, though not yet adopted, as the system for electing the Parliament of the Swiss Federation itself.

The Swiss system is not the same as any of the methods which I have yet mentioned. It is what is called a list system. Each party nominates in each electoral district a list of candidates containing one or more names up to the full number of representatives required to be elected for that district. The voter gives his vote, not merely for one particular name, but for the list which he desires to support. When the votes are counted it is seen how many votes are given for each list, and a certain number of candidates from each list are declared to be elected in proportion to the support which each list has obtained. Let us suppose that in a given district ten representatives were to be elected, and 10,000 votes were cast, of which 5,000 votes were given to the red list, 3,000 to the blue list, and 2,000 to the yellow, the five top names would be taken from the red list, the three highest from the blue, and the two highest from the yellow, and these ten persons would be declared to have been elected. This seems simple enough, but in practice the figures do not come out quite so easy. One of the above lists might get, say, 4,300 votes, enough for four members and a certain number of votes over; another enough for three, and a certain number of votes over; and the third for two, and a certain number over. Here nine candidates are definitely elected, but, as ten are wanted, difficult questions arise as to which of the lists is entitled to supply the tenth candidate. There are other difficulties, but I do not propose to go into them, because nobody at present proposes the adoption of a list system in England.

After the Swiss cantons came Belgium. Previous to 1899 Belgium had the system of second ballots, which is now sometimes advocated in England. Under it, if no candidate obtained an absolute majority of the votes cast at the original balloting, a second ballot was held between the two candidates who had obtained most votes, and whichever of them came out highest was declared elected. Under this system, however, very great evils and very great dissatisfaction arose, so that the country was on the verge of revolution. The party which at the first ballot was at the bottom of the poll was deprived of representation, but since it could vote for whichever it chose of the remaining candidates, it was given, in effect, the right to decide which of the other two parties should be represented. Thus, in many districts no party had any right to representation except by grace of some other party, and the candidate eventually elected held his seat, not as the straightforward representative of people who agreed with him, but by a bargain with people who differed from him, and were always ready to withdraw their support on the next occasion. I do not deny that second ballots have some advantage; in particular they enable two bodies of men who together constitute the majority in the constituency, and differ not so much in essentials as in degree, to put forward separate candidates, and test their strength without danger of letting in a third candidate to whom they are both totally opposed. But this is by no means the only thing that happens under second ballots. Much bargaining goes on among the parties, and not only between the parties in a national sense, but between the cliques and groups in particular constituencies; so that you have blues and yellows voting together in one town to keep out the red, and yellows and reds in the next town voting together to keep out the blue, and so on in all sorts of combinations. In Belgium the usual form that this unpleasant huckstering took was a combination of Socialists and Clericals, to vote together at the second ballots and keep out the Liberals. In this way the Liberal party almost ceased to be represented in the Belgian Parliament, because, though it had a large number of influential followers in all parts of the kingdom, there were very few constituencies where it had an actual majority.

In 1899 Belgium decided to adopt a proportional system with the object of doing justice to all parties in its parliamentary elections. It had already for four years used the system for municipal elections. The form of voting chosen was based upon the nomination of lists by the various parties, as in Switzerland. There were important differences in the way the seats were allotted to each list, and in deciding which in each list were to be considered the top names; but I need not go into those details. The system is maintained in Belgium with the full approval of the great majority of the people. It gives each party a share of representation in proportion to the votes cast, and its results show, among other things, that the charge of fickleness brought against democracies is unfounded. Every General Election in those thirteen years has returned a Government of the same colour. This has been a Clerical colour, because the majority of votes has each time been for the Clerical party. I do not say the majority of voters has necessarily been on that side, because Belgium has a system of plural voting, which gives additional votes to married men and to men of property or education. If these plural votes had not existed it seems certain that the Clerical party would not have been anything like so strongly represented in the Belgian Parliament; but, of course, plural voting has nothing whatever to do with proportional representation, even though they exist side by side in Belgium. There is an agitation in Belgium for the abolition of plural voting, but not of the proportional system.

Quite a number of other countries also practise some form of proportional voting. Denmark we have seen was a long way the earliest to do so; she still uses the system in the election of her Senate. In recent years Finland and Sweden have also adopted proportional systems for the election of their Parliaments. Wurtemberg employs such a system, but only very partially, while its introduction is much advocated in Holland, Germany, and France. For the German Imperial Parliament the system of second ballots works much as I have described in Belgium, except that it is not a case of Socialists and Clericals combining against Liberals, but sometimes of Socialists, Radicals, and Liberals combining against Clericals; sometimes of Clericals and all other parties combining against Socialists; and at other times of other combinations which are kaleidoscopic without being beautiful. All recent General Elections show that parties are represented with gross inequality, and that an amount of huckstering and bargaining between different parties and sections goes on, which is felt to be an outrage upon plain political dealing. It leaves a good many successful candidates scarcely knowing to what party to adhere, in view of a very natural desire to be elected again next time. Proportional representation is being loudly demanded by Liberals, Radicals, and Social-Democrats.

Across the Rhine, in France, the reform seems on the verge of being carried out. The system of single-member constituencies there, combined with second ballots, has long given very great dissatisfaction, and during the last two or three years the desire for proportional representation has become widespread. In every country the party in the majority has naturally been slower to see the merits of the change than those in the minority. So in France it is chiefly the Clericals and Socialists who call for proportional representation, and very often vote together in the second ballots with the object of obtaining it. Nevertheless, it has commended itself also to a large part of the Anti-Clerical Republican party from which French Governments are usually drawn. The last Ministry made an attempt to embody the principle in legislation, but the present Government has been much more successful, and has recently carried its Bill through the Chamber of Deputies. It will go to the Senate, and its fate will probably be sealed before this article appears. The French proposals are a form of list voting, but with various modifications, some of which, at any rate, are intended to give a preference to the majority, by allowing them a larger number of seats than they would be entitled to on a strictly proportional system. Thus, we may consider them as a compromise between the existing system and one of true proportionality.

In Tasmania they have proportional representation, worked, not by list voting, but by the single transferable vote proposed by Hare and practised in Denmark. This system is also used by British South Africa for the election of its Senate, and by the municipalities of Pretoria and Johannesberg for the election of their Councils. These British examples are very successful, and the machinery they use is practically identical with the proposals (which I must now explain) put forward by our own Proportional Representation Society for the United Kingdom, and separately by the Irish Proportional Representation Society for any authorities established, or to be established, in Ireland. These proposals are a modification of Hare's plan, applying it to areas returning several members each, but small indeed compared with the whole United Kingdom. Within these areas, however, it is proposed that each voter should have one vote, but that vote should be transferable. In practice it would work out thus:—

If I were an elector in the constituency about to be polled, I should be given a ballot paper, with the full list of candidates printed on it; I should mark the name I wished to vote for with the figure 1. That is all I need do; but I could, if I chose, mark the other candidates with the figures 2, 3, 4, &c., in the order of my preference. This would indicate that if the man whom I marked 1 had already votes enough (or, on the other hand, had so few that he could not possibly be elected) I desired my vote to be transferred to the man I had marked 2; failing him to my third choice, and so on. I have spoken of a candidate having more votes than is necessary to secure his election; the necessary number is called the quota, and I must now explain how it is ascertained. If in a single-member constituency any candidate obtains one more than half the votes cast he must clearly be elected, because it is impossible for any other candidate to get so many. Similarly in a two-member constituency, where each elector has one vote, any candidate who gets one more than one-third of all the votes cast must be returned, for when two candidates have each obtained that number it is impossible for any third candidate to get so many. In the same way in a three-member constituency, any candidate who gets a fourth of the votes, and one over, must be elected, because if three candidates each get that number it is impossible for anybody else to get so many. Therefore, whatever the number of members for a given constituency is, the returning officer divides the total number of votes cast by one more than the number of members required, and then adds one to the result; the figure he thus arrives at is the number of votes necessary to ensure the success of a candidate in that election. Let us take as an example a seven-member constituency where 80,000 votes have been cast. Dividing 80,000 by 7 plus 1, *i.e.*, by 8, and adding one to the result, we find that the quota in that election is 10,001.

As to the size of the constituencies, it will, of course, be understood that there cannot possibly be any proportional representation with single-member constituencies, seeing that only one party can carry off the seat; the others in the constituency must necessarily go unrepresented. In order to represent all parties, and to divide the seats among them, there must be several members to the constituency. With three-member constituencies you may have some approach to proportionality if you have only two parties contesting, for the larger party may have two members and the smaller one. But with three parties in competition you must have at least five, or better seven, seats in order that the biggest, smallest, and middle sized parties may get seats in anything like proportion to their numbers.

The single transferable vote, and constituencies returning several members are, therefore, the essential features of the system proposed for the United Kingdom. To show exactly how such elections would work out in all their details, the Proportional Representation Society has, on several occasions, conducted test elections. In one of these—at the Caxton Hall, Westminster—there were counted 21,672 voting papers, some of which had been distributed through the post, but the great majority through a number of influential newspapers interested in the matter. A brief description of this election will be of interest. It was assumed that five members were to be returned, and that twelve candidates were nominated. A copy of the ballot paper issued is here printed:—

Proportional Representation Election, 1908.

BALLOT PAPER.—PLEASE VOTE.

In this Illustrative Election Five members are to be elected for a single constituency, such as Leeds. The following Twelve Candidates are supposed to have been nominated.

Order of Preference.	Name of Candidate.
	ASQUITH, The Rt. Hon. H. H.
	BALFOUR, The Rt. Hon. A. J.
	BURT, The Rt. Hon. Thomas
	CECIL, Lord Hugh
	HENDERSON, Arthur
	JONES, Lief
	JOYNSON-HICKS, W.
	LLOYD-GEORGE, The Rt. Hon. D.
	LONG, The Rt. Hon. Walter H.
	MACDONALD, J. Ramsay
	SHACKLETON, David
	SMITH, F. E.

INSTRUCTIONS TO VOTERS.

A. *Each Elector has one vote*, and one vote only.

B. *The Elector votes*

(*a*) By placing the figure 1 opposite the name of the candidate *he likes best.*

He is also invited to place

(*b*) The figure 2 opposite the name of his *second choice.*

(*c*) The figure 3 opposite the name of his *third choice*, and so on, numbering as many candidates as he pleases in the order of his preference.

N.B.—The vote will be spoilt if the figure 1 is placed opposite the name of more than one candidate.

PROPORTIONAL REPRESENTATION.

The result of the first counting of the votes was as follows:—

Asquith (Liberal)	9,042
Balfour (Unionist)	4,478
Lloyd-George (Liberal)	2,751
Macdonald (Labour)	2,124
Henderson (Labour)	1,038
Long (Unionist)	672
Hugh Cecil (Unionist Free Trader)	460
Shackleton (Labour)	398
Burt (Liberal)	260
Lief Jones (Liberal)	191
Smith (Unionist)	164
Joynson-Hicks (Unionist)	94
	21,672

The first step necessary in determining which candidates were successful was to ascertain the quota, and this, in accordance with the rule already stated, was found by dividing the total number of votes by 6 and adding 1 to the result. The quota was thus found to be 3,613, and as both Mr. Asquith and Mr. Balfour had polled more than this number they were, in accordance with the rules, declared elected.

Next, in order that the excess votes cast for these two candidates should not be wasted, it was the duty of the returning officer to transfer these surplus votes, and in doing so to carry out strictly the wishes of the electors as indicated on their ballot papers. These transfers were carried through, and it was found that the total of Mr. Lloyd-George's votes now amounted to 7,455. As this number exceeded the quota, Mr. Lloyd-George was declared elected and his surplus votes distributed in accordance with the wishes of the electors as indicated on the ballot papers. The poll now stood:—

Asquith (Liberal)	Elected
Balfour (Unionist)	Elected
Lloyd-George (Liberal)	Elected
Macdonald (Labour)	2,387
Henderson (Labour)	2,032
Burt (Liberal)	1,793
Lief Jones (Liberal)	1,396
Long (Unionist)	1,282
Cecil (Unionist Free Trader)	822
Shackleton (Labour)	683
Smith (Unionist)	258
Joynson-Hicks (Unionist)	167

Thus, after the transfer of all surplus votes had been completed, it was found that only three members had been elected. Two more were required, and there remained in the running nine candidates, none of whom had obtained a quota of votes. It was now the duty of the returning officer to proceed with the elimination of candidates at the bottom of the poll, beginning with the lowest and working upwards. The votes of Joynson-Hicks, Smith, Shackleton, Cecil, Lief Jones, and Walter Long were transferred in succession, all transfers being made in accordance with the wishes of the electors as indicated in the ballot papers.

As a result of these eliminations, the poll stood as follows:—

Asquith (Liberal)	Elected
Balfour (Unionist)	Elected
Lloyd-George (Liberal)	Elected
Burt (Liberal)	3,053
Macdonald (Labour)	2,938
Henderson (Labour)	2,910

Mr. Henderson, being at the bottom of the poll, was then eliminated; but it was unnecessary to proceed with the transfer of his votes, as after his elimination there were only five candidates remaining, and five was the number of members to be elected. The work was at an end, the following candidates being elected:—

Asquith (Liberal).
Balfour (Unionist).
Lloyd-George (Liberal).
Burt (Liberal).
Macdonald (Labour)

The justice and fairness of the result will at once be seen when we consider the number of votes polled by the various parties. The number of votes (first choice) recorded for Liberal candidates was 12,244, for Unionist candidates 5,868, and for Labour candidates 3,560. The quota—that is, the number of votes ensuring the election of a member—was 3,613. The Liberal total contained the quota three times, the Unionist once, and the Labour total very nearly once. The number of seats obtained by Liberal, Unionist, and Labour parties was three, one, and one respectively.

This and the other test elections held by the society have shown conclusively that the electors had no difficulty in understanding their part, inasmuch as there were very few spoilt papers—in fact, hardly any. The returning officers also had no difficulty in carrying out their duties in the way above explained. The result in each case was to return representatives of the Liberal, Conservative, and Labour parties in proportion to the number of votes cast for members of those parties by the persons taking part in the election; and to secure that in each of those parties the various shades of opinion should have their due weight in deciding whether this man or the other should be the representative. In fact, the experiments bore out what reason had indicated, that the single transferable vote was both just and effective for all the purposes of real representation.

One very important point in the machinery of the election still remains to explain. I mean the principle on which the surplus votes are transferred to the other candidates. One naturally asks which particular votes are the surplus ones. If we have 1,000 votes to transfer from A as surplus, we might pick out 1,000 papers on all of which B was marked second, or 1,000 on which C or some other candidate was. It would make all the difference to the result of the election. The problem is so to choose the surplus votes to be transferred as to carry out the expressed will of the electors with fairness to all the candidates. How this is done will be best seen from an example.

In the election above described Mr. Balfour was marked first choice on 4,478 papers. As the quota was 3,613, he had a surplus of 865. If all who had marked Balfour first had marked, let us say, Long second, all this surplus should, of course, have been transferred to Long. If half had marked Long second and half Cecil, half the surplus should have been transferred to Long and half to Cecil. As it happened, 2,696 had marked Long for their next choice, 1,001 Cecil, 335 Smith, 271 Joynson-Hicks, 65 Burt, 26 Macdonald, 16 Henderson, 9 Jones, and 12 Shackleton, while 47 had plumped for Balfour, thereby indicating that they did not wish their votes transferred in any event.

In other words, of the 4,431 who gave their first choice to Balfour, and at the same time indicated a second choice, 2696-4431ths gave their second to Long, 1001-4431ths their second to Cecil, 335-4431ths to Smith, and so on. Justice, therefore, required that Balfour's surplus should be transferred to the other candidates mentioned in the same proportions. That is to say, 2696-4431ths of 865 should go to Long, 1001-4431ths of 865 to Cecil, and so on. This was done, and Long received 526 added votes, Cecil 195, and so on. To put it shortly, you re-count all the votes given for a candidate who has a surplus and ascertain in what proportions the other candidates are marked second on his papers. The surplus is then distributed to those other candidates in the same proportions. It is a simple Rule of Three sum. There is nothing arbitrary about it; it is but carrying out the expressed wishes of the voters.

The transfers above spoken of are, of course, transfers of a surplus. When all surpluses have been distributed and a name at the bottom of the list has to be struck out a transfer also takes place of a slightly different kind; but here no difficulty arises, because it is not merely a proportion of the votes which has to be transferred, but every ballot paper has to be transferred to the next choice indicated on it. There is only one qualification to add to the above, and it is this, if a candidate is already elected his name is, of course, passed over in any transfer of votes which takes place subsequently; the next choice marked on the paper is taken instead.

The Proportional Representation Society has embodied its proposals in a Bill which has been introduced into Parliament. That Bill proposes to divide the country into constituencies each returning a number of members in proportion to its size. The constituencies chosen are not arbitrary, but follow, as far as possible, the old historic divisions of the country into counties, boroughs, and cities. Wherever possible a county is polled as a single constituency, and a great town as a single constituency; but this is not always possible, for if your constituency returns less than five members you can only have the proportional system very imperfectly applied. If, on the other hand, it returns more than ten, it is getting too big for practical purposes. Seven may be taken as an average constituency under the Bill. In some cases neighbouring towns are grouped with the country district surrounding; in some cases even two small counties are grouped, because separately they are too small; but in other cases, to avoid too large areas, a few three or four member constituencies are left. Indeed, in the north and west of Scotland the Bill would still leave a single-member constituency, and one with two members, because the areas in that very thinly-peopled region are so great.

If the whole kingdom were polled on this basis, then in a seven-member constituency any party having anything over one-eighth of the electors could be sure of representation. In the Caxton Hall Election about six-sevenths of the electors were able to say that the man to whom they gave their first choice was returned. Of the remainder a considerable number were represented by their second or third choice. The results of this and other elections indicate that more than nine-tenths of the electors would be really represented in Parliament by a man of their choice. In a General Election conducted on this basis there would no longer be a struggle to monopolise representation and keep the other parties out: there would be no more three-cornered fights for a single seat, which are like three men in a snowstorm trying to put on one overcoat: there would only be the effort by each party to get its full strength to the poll, with the certainty that it would then get its fair share of representation. Not so much would depend then on securing the support of a few wobblers, or a few men with some pet crotchet which they put above all the great questions of the day. Now where parties are nearly balanced a candidate is under strong temptation to try and please each small group which has it in its power to turn the representation of the constituency from one side to the other. With large constituencies returning several members on a proportional basis these groups would probably have their own candidates, and each candidate would address himself to his own friends who really agreed with him; he would be under much less temptation to try and trim his sails to every breeze, and to avoid offence by giving small subscriptions here and there wherever they were asked of him. Similarly when he became a member he would be in a strong position, knowing that he had behind him a solid body of electors who really agreed with him, and to whom he could appeal again with confidence. Our chief statesmen would practically always be re-elected. We should no longer see the absurdity of a great national leader losing his seat because he had displeased some small section in some small single-member constituency. The independent candidate also, who has now so little chance, would very often succeed in obtaining election in some constituency where he was well known and respected; and thereby we should obtain in Parliament a number of men of independent mind and moderate opinions, not entirely committed to any one party, but acting as a moderating force, and capable of being convinced by the facts and arguments brought forward in discussion.

The elector would find his position immeasurably improved, for he would be able to choose among the candidates of his own party the one whom he really respected, and who really represented his opinions and interests on all, or nearly all, the important questions of the day. Thus each constituency would be represented by a group of men holding, on all important questions, the opinions of the electors who had voted for them; and the House of Commons, consisting of 670 such representatives, would, therefore, be known to represent the country with certainty on all important questions. A vote of a newly-elected House of Commons would show us beyond dispute the opinion of the country, not only, let us say, on the House of Lords and Home Rule—if those had been the main issues at the General Election—but on education, temperance, the land question, and other questions which had played a less important part.

I have mentioned the Irish Proportional Representation Society, and that its proposals are based on exactly the same principle and system as those of the older English society. It does not either advocate or oppose Home Rule for Ireland. It simply says that in all Irish elected bodies it is important—more important, perhaps, than in almost any other country—to secure the real representation of all classes, all interests, all political opinions, and religious denominations. It says that if a Home Rule Parliament should be established, then in that body also—and, indeed, in that body more than in any other Irish body—proportional representation is essential. The representatives of Ireland in the Imperial Parliament are divided into two parties, sharply and harshly opposed to each other in almost every sense; on the one hand are the representatives of Catholic Home Rulers from the south and west of Ireland, and on the other the representatives of Protestant Unionists from the north-east corner. It would be a calamity if such a cleavage should appear again as the main feature of an Irish House of Commons. It is, to a large extent, an artificial product of our present single-member constituency, which disfranchises equally the Liberal and Nationalist minorities in the north-east, and the Conservative minority in the south-west. Irish proportionalists desire to see them all represented. They hold that in this way the cleavage in Ireland would be found not to be so harsh and bitter as appears, but that there is a considerable body of people capable of proving a moderating force.

It would be interesting to see how the proposed system would affect us Co-operators. At present it is very hard for a prominent member of the distributive movement—indeed, for a Co-operator of any kind—to be returned as a Member of Parliament. Co-operators are a majority in very few constituencies, and they do not vote as a body, but usually as Liberals, Conservatives, or Labour men. Very few will vote against their political party simply to support a fellow Co-operator. On the other hand, there are many private traders and others who will vote against a Co-operator quite apart from his political opinions. Thus it is very difficult for the movement to obtain direct representation in Parliament. Considering its millions of members and its vast interests, directly affected by legislation, this is certainly a hardship. Under proportional representation it would disappear. Co-operators would see that one or two in sympathy with their movement were among the candidates nominated by each party in a constituency. Thus a Co-operator, while voting for a candidate of his own political party, could vote at the same time for a man who represented Co-operation. The Co-operative movement would be represented in Parliament by some of its leading members, whether Liberals, Conservatives, or Labour men in general politics; and this would be achieved without involving Co-operation in party politics.

A point of domestic interest to Co-operators is that in the great distributive society at Basle, and in other Swiss Co-operative Societies, a proportional system of voting has been adopted for the election of the committees. This has been done in order to avoid the struggle between the Socialists and non-Socialists. Instead of each trying to monopolise the control, these two bodies of opinion now obtain their fair share of representation on the committees; and, being there in accordance with undoubted justice, bitterness is avoided, and they are able to work together in harmony for the good of the society. Similarly in France the amalgamation of the two Co-operative Unions—the Socialist and the neutral Union—which is now happily agreed upon is based on the following declaration: 'Proportional representation shall be applied in every stage of the United Organisation, to assure the just representation of all the elements of French Co-operation.' In our English societies, fortunately, there is no such struggle between Socialist and non-Socialist parties; but even when no question of party arises there is probably no better way than the single transferable vote of choosing among rival candidates, merely as persons.

Before I conclude I must touch on one or two of the objections usually raised. It is said, of course, that the system is complicated; but I think what I have written will show that it can easily be understood, and easily carried into operation. It is said that it would not give large enough majorities for practical purposes in Parliament; but this is not the case in countries where it is in operation. Another objection strongly felt by politicians is that proportional representation would split up the existing parties. It is pretty clear, however, that this would not be so. Under the present system the keen advocates of any new idea, and, for the matter of that, of any old idea which is no longer popular within the party to which they belong, have always a temptation to start a new party or, at any rate, a dissentient branch of some existing party. While elections are settled without any second ballot, or any system of alternative voting, this tendency to run dissentient candidates is kept very severely in restraint by the fear of handing over the seat to the representative of a minority. If, however, we are to have not proportional representation but alternative voting in single-member constituencies, as so many now advocate, this fear will be removed, and we shall have a much larger number of three-cornered contests. Nor is that the end of it, for where you have three parties fairly equal in strength, fighting for one seat, there will be great temptation for any dissentient minority to run a fourth candidate, seeing that it is "anybody's game," that whoever can muster just over a quarter of the voters may hope to win, and that in any case the marking of a second preference will prevent the votes being wasted. In these circumstances we find in Germany and France a great multiplication of candidates and of parties, and we may expect to see the same here.

Under proportional representation, on the contrary, each special interest, and each clearly defined shade of opinion would have every chance of obtaining representation within the great parties which the general development of thought in the country had called into existence. Each party in a constituency would nominate several candidates, and each voter would choose out of those candidates the one who most nearly represented his own particular views. Instead, therefore, of promoting the multiplicity of parties, we may expect to see proportional representation having quite the opposite effect—keeping parties together; and this, as a matter of fact, is what does happen in countries employing the system.

I claim, therefore, that this principle is a great and sound one; that the machinery proposed for carrying it out is effectual and sufficiently simple; that its effect would be to give a scientific basis to our politics, a dignity to our representative assemblies and to our representatives, whom it would relieve from many temptations; that it would introduce into our Parliaments a body of moderate men, and would securely place there the leaders of all important bodies of opinion, even of those smaller bodies which do not, at present, get direct representation at all; that it would allow within the great parties the representation of varying shades of opinion and of varying interests; that it would give the elector a real choice of his representative, and, therefore, a real representation; and that it would give the country, as a whole, a much greater assurance that its representative bodies did represent the wishes of its citizens. Proportional representation must not be thought of as a rival of reforms relating to the franchise, the payment of election expenses, the relations of the Houses of Parliament, of devolution, or the reform of parliamentary procedure. To discuss these would be to enter into party politics, but whether they are needed or not, and however perfect a country's constitution may be in respect of them, you cannot have the government of the people by the whole people—you cannot have real democracy—without some system of voting which will give real representation, not merely to local majorities, but to every important section of the people.

India in Relation to the World's Cotton Supply.

BY J. HOWARD REED, F.R.G.S.

THE PROBLEM.

IN an address on Cotton Growing within the British Empire which I had the honour of delivering before Section E. of the British Association for the Advancement of Science, at the meeting held in Sheffield in September, 1910, I remarked that some measure of increased supplies of cotton might be expected from India in the future, but that such expansion would be "inadequate to meet the increasing demands of the world."

I see no reason to modify that statement, but it does not follow, because India by itself at present appears impotent to prevent "shortage" of cotton, that she should not by well-considered improvements in the methods practised, by an increase in the acreage devoted to cotton crops, and by the use of well-selected seed, do her part, in common with other Empire cotton fields, to solve the all-important problem.

Some experts are of opinion that India is capable of increasing her present production of raw cotton to an enormous extent, and by her own increased output to so supplement the American supply as to cure the evil of "shortage" from which the users of raw fibre from time to time suffer so seriously. Be this as it may, and only effort and time can prove or disprove the claim, there is little doubt that an increased supply of suitable cotton by the Indian cultivators will, in conjunction with the production of other Imperial areas, so augment the total output as to relieve the situation, prevent the inflated and almost prohibitive prices of raw fibre which at times prevail, render short time working less necessary, and generally relieve the strain in Lancashire, and at the same time bring some measure of financial benefit to the peoples of India.

COTTON SHORTAGE.

As is well known, a shortage of raw cotton has in recent years become an almost chronic condition with which the cotton manufacturer has to contend. The result of the "shortage" has produced inflated and abnormal prices, which have been still further accentuated by the action of cotton gamblers, who are naturally ready enough to take advantage of the prevailing conditions to increase their own wealth, without regard to the trouble and losses they bring upon other people engaged in legitimate business.

The pinch of cotton "shortage" has not been brought about by a falling off of the world's output of raw cotton, but rather by an enormous increase in the demand. Nor has the trouble as it affects this country been produced by any extraordinary growth in the demand for raw fibre on the part of British manufacturers. On the contrary, Lancashire's call for raw cotton has been slightly less during the past few seasons than was the case not many years back. On the other hand, so great has been the development of cotton manufacture in other countries within the last few years that the Continent of Europe now requires almost double the weight of cotton which Britain uses, while the United States of America very closely approaches the European figure. In a paper which I had the honour of reading before the Royal Geographical Society in November, 1910, I put forward some figures regarding this point which, perhaps, I may be allowed to quote here. I said:—

> In 1891-2 Britain, to supply her spindles, used 3,181,000 bales of cotton, the Continent of Europe 3,640,000 bales, while the mills of the United States required only 2,431,000 bales. Last year (1909-10) Britain used 3,053,545 bales (which is 127,455 bales less than the 1891-2 figure), Europe 6,186,930 bales, and the United States of America used 4,707,000 bales. In other words, during the eighteen years under consideration the demand of Britain for raw cotton has fallen 4 per cent., while on the Continent the call for fibre has increased during this period 70 per cent., and this on a figure which at the earlier period referred to was already nearly half a million bales larger than that of this country. In the United States the demand has increased by no less than 90 per cent. within the same period. If taken a year earlier, the figures are even more startling. Then Great Britain showed a decrease of only 1 per cent. during seventeen years, but Europe and the United States showed an increase of 75½ and 109 per cent. respectively.

SHORT TIME WORKING.

The fall in the percentages was without doubt caused by the international arrangement for working short time in the cotton trade, brought about by the International Federation of Master Cotton Spinners and Manufacturers' Associations. Working short time in this way can, of course, only be looked upon as a temporary expedient to harbour supplies of raw cotton, and can in no sense be regarded as a cure, or even as satisfactory. Not only does it restrict the earning capacity of the operatives engaged in the industry, but, as no power exists to enforce the plan, it acts most unfairly upon those manufacturers and workers who honestly desire to observe the arrangement. The main object of the short-time scheme is, of course, to reduce the drain upon the supplies of raw cotton and thus to reduce the price. A remark made by Lord Rotherham, during the cotton-trade dispute in the autumn of 1910, has a direct bearing upon this point. His Lordship, who, it will be remembered, is one of the greatest cotton experts in the country, said: "Many cotton employers I know are in such a dilemma for their raw cotton that they will welcome a stoppage, for it would greatly relieve them from their present difficulties." This suggests that any measure that will tend to temporarily lessen the drain upon the supplies of raw cotton, and by that means reduce its price, would be looked upon as a benefit by the cotton manufacturer. This might in the long run prove a short-sighted policy, and tend to intensify the difficulty later on, and in any case it would be a serious and immediate hardship to the operatives. We cannot, however, pursue this point further here.

THE AMERICAN FIELDS.

Hitherto, as is well known, the cotton fields of the United States of America have provided somewhere about 80 per cent. of the cotton required by the mills in Lancashire, the whole of the other cotton fields of the world between them supplying the other 20 per cent.

We have already seen that the demand for raw cotton on the part of Great Britain is slightly less to-day than it was, say, twenty years ago. Notwithstanding this, however, we now at times seriously suffer from "shortage," and from an abnormally increased price, although the world's crops have been steadily increasing all the time.

Less than thirty years ago the crop of American cotton was less than seven million bales per annum. This, however, when supplemented by the much smaller supplies of the rest of the world, was sufficient to meet all the demands at a price about half that of the recent figure, and to leave an ample margin each year. Since then the American crop has steadily increased, and has more than once in recent years nearly doubled the figure just quoted. The increase year by year has for various reasons not been regular. While one season may give a very considerable increase, another may show a falling off. On the whole, however, the advance has been progressive, for, although the crop of one year may here and there have fallen considerably below what might have been expected, such deficiency has been equalised by the surplus of the preceding year and the rebound of that which followed.

DEMAND AND SUPPLY.

The recent great increase in the price of raw cotton tends, of course, temporarily in the direction of rectifying the abnormal conditions brought about by "shortage." On the other hand, it reduces the demand, or rather retards the increase in the demand, for finished cotton goods on the part of some of the largest markets. The poorer classes of India, China, and Africa, for instance, can only afford a certain small sum per year wherewith to purchase the cotton cloth which they use for clothing. If the material is dear they have to be content with a smaller quantity, and consequently the demand per head is proportionately less.

When, however, the price of raw cotton is high, the cotton grower benefits to the extent of the higher profit which he makes upon his crop. This, it might be expected, would stimulate him to increase his acreage and output the following season, if such were possible, and as a consequence prices would fall somewhat and the balance be to some small extent restored. In this connection it may be remembered, however, as has been pointed out by Mr. Arthur Hutton, that "what America is aiming at is to reduce the production of cotton so as to keep the price high."

A cotton planter in Mississippi (a gentleman quite unknown to me, but who wrote because he had read a report of my address at Sheffield), writes me saying:—"It is all a question of money; we need capital. There will be no increase of acreage in the near future, if anything a decrease."

A SEE-SAW MOVEMENT.

The influences mentioned, and many others, all work together to bring about the see-saw movement which so continually affects the cotton market, producing first something approaching a panic, and then a reaction. In years gone by the up-and-down movement just referred to, of course, applied; but the fluctuations were not so violent as of late, and the general average of the extremes was at a fairly constant level. Recent experiences of the ebb and flow, however, show that the general average is now nothing like constant, but forms, so to speak, a curve with an upward tendency.

It is evident that the general upward movement referred to cannot be indefinitely continued; a point must be reached, and has probably now very nearly been attained, when the crops of cotton produced by the present established fields, and under present conditions, will have reached their highest possible, or rather practicable, point. Probably this point would have been reached before this had it not been for the strenuous efforts made during recent years to produce raw fibre in other areas, the results of which, though as yet only in their infancy, have had what may be called some moral effect on the situation.

THE AMERICAN DEMAND.

The American fields, as is well known, at present supply some 75 or 80 per cent. of all the cotton which comes to Britain and Western Europe, and they also meet practically the whole of the rapidly growing demand of the spinning mills in the States. It is fairly obvious that when the whole produce of these fields becomes inadequate to meet the requirements of both sides of the Atlantic it will be the countries on this side that will suffer most, as naturally the American mills, in the neighbourhood of the native cotton fields, will have their needs supplied before the manufacturers in the Eastern hemisphere get an opportunity. It is probable that in the not very distant future comparatively little American raw cotton will leave the United States, as the cotton manufacturers in that country apparently intend to consume practically all the home growers can produce.

In opposition to the statement just made, it may be said that, as the American demand for her own raw cotton grows, the increased acres that will be placed under cotton crops in that country will supply the needs of Europe and Britain. It may be remarked, however, that there is apparently very little prospect of this. Increased crops will doubtless be produced for a time, but, as has previously been suggested, a point will be reached when any very material increase will scarcely be practicable.

THE LIMIT OF PRODUCTION.

The limit of production will not necessarily be due to any limit of suitable land, at any rate for a very long period to come, but rather to the lack of adequate and suitable labour. Already the planters in the cotton States are finding difficulties of this kind. My cotton planter friend in Mississippi, from whose letter I have before quoted, says:—

> We cannot afford to pay our niggers a living wage, even at fifteen cent cotton, consequently they are drifting away from us to the towns, saw mills, and railroads (he might have added cotton mills), and they cannot be replaced.

Not only do the more skilled and better paid occupations attract some of the labourers away from the cotton fields, but, as naturally the more self-reliant and ambitious are those who first answer the call, it follows that this process of selection tends to lower the general skill and capacity for industry of those left behind. This to some extent reduces the output per acre of the fields cultivated, and increases the cost. In addition to the drawbacks just mentioned it is questionable if the land still to be brought under cultivation is so good for growing cotton crops, or so suitably placed for transportation of the produce, as those areas which have already been developed. It is only natural that the best and most suitably situated lands would be the first to be occupied. Then, again, much of the land has doubtless been more or less exhausted by the continual production of crops over a long period of years, the manuring and fallow periods not having been sufficient to allow of recuperation, nor a system of crop rotation followed to the extent necessary to ensure the best results.

THE EFFECT OF NEW BRITISH FIELDS.

The American cotton fields being evidently unable adequately to meet the increasing demands, can we expect that the other well-established sources of supply will be able to so extend their output as to cope with the difficulty?

It is quite impossible here to follow this inquiry in detail, but it may briefly be stated that very little help can be expected from any of the old and well-established fields, unless it be given by those of India. The greatest hope for increased supplies undoubtedly centres in the new fields now being established in Africa, and in the revival of the industry in the West Indies.

I wish, however, to direct attention to the cotton production of India, more particularly for the purpose of showing what that important portion of the British Empire may be expected to do towards the solution of the cotton problem, what factors there are that tend to retard progress, and what improved conditions may be introduced and stimulated to counteract such evils.

INDIA TAKES SECOND PLACE.

At the outset of this inquiry it should be remembered that the cotton fields of India already rank next in importance to those of America. For years past an annual crop of between four and five millions of bales has been produced, and on several occasions the total has exceeded the five millions figure. The bulk of this cotton is of a low grade short-stapled type (known as Gossypium Neglectum), not much used in this country, and, therefore, of little use to our spinners. About one-third of the Indian crop produced is used in the Indian mills, considerable quantities go to Japan and Germany, and the remainder in comparatively small amounts is sent to other European countries, including Great Britain. Our share for the year ending August 31st, 1910, amounted to a consumption of 87,592 bales only, and in 1911 to 100,193 bales.* If the quality of the cotton produced in India could be improved and made suitable for the general purposes of Britain, the present production of the Dependency would be adequate to meet the whole of Britain's demand and to meet in addition the needs of the Indian spinners. If this improvement in quality should prove to be impossible the output of the present class of fibre might, at any rate, be increased materially, and, if this could be done, the extra supply of short-stapled cotton would be available in larger quantity for those markets where it is in demand, and a corresponding quantity of longer-stapled American fibre be set free to satisfy the requirements of Lancashire.

QUESTION OF QUALITY.

It is admitted by most experts that in past times India produced a much better average quality cotton than is now the case; indeed, it is most probable that India was the original home of the cotton industry. Attention was directed to this fact by the Right Hon. Alfred Emmott, M.P. (now Lord Emmott), the late senior member for Oldham, and a well-known cotton expert, when he introduced a deputation of cotton specialists to Lord Morley in the summer of 1910 with a view to steps being taken to extend the production and improve the quality of the cotton grown in India. Sir Charles Macara also, on the same occasion, called attention to this point, remarking: "As regards the quality of Indian cotton, it is well known that the finest kinds of cotton have been grown in years gone by in India."

This statement is doubtless perfectly true, but even a generation ago portions of India had evidently developed a reputation for poor quality fibre. Lord Emmott related a humorous anecdote bearing upon this. He told the Indian Secretary that it is recorded that during the great cotton famine of the American War period, at a prayer meeting held somewhere in Lancashire, the Almighty was appealed to to send more cotton. One operative is stated to have worded his petition thus: "O Lord, send us more cotton, but, O Lord, not Surat." Which naturally implied that that class of fibre was not very desirable.

CAUSES OF DETERIORATION.

It seems to be the opinion of those best qualified to speak on the subject that the quality of Indian cotton is deteriorating year by year. Mr. Arno Schmidt, Secretary of the International Federation of Master Cotton Spinners and Manufacturers' Associations, who paid a special visit of inquiry to India at the end of 1909, says: "The quality of cotton was, some twenty years ago, of a superior character to that produced, say, five years ago." This retrograde movement seems to be the product of many causes and conditions. Somewhat primitive methods of cultivation on the part of native cotton growers, neglect of regular and ample manuring of the land, mixture of seed, causing gradual but regular deterioration, and the multiplication of insect pests, have all played their part in bringing about the unsatisfactory condition of things referred to. Since the officials of the Indian Government have begun to give attention to the matter some improvement has resulted, but much more is required before any very material beneficial change can be effected.

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* During the present year (1912) this figure has again dropped to 39,975 bales.

SHORT-STAPLED COTTON.

India is naturally the home of short-stapled cotton, and as the plants producing such fibre give a heavier crop than do finer qualities, and as the Indian farmer is extremely conservative with regard to his methods, it is not surprising that he clings to the production of the present quality of cotton, and has little or no ambition to grow anything better.

Experiments have repeatedly been made with better quality seed, and most satisfactory results from the point of view of finer and longer-stapled fibre have been obtained; but the crops are found to be not nearly so heavy as the usual Indian seed produces. The Indian ryot or cotton farmer finds by experience that, though he may grow a longer-stapled cotton, he fails under present circumstances to get any better price for such commodity than he can obtain for his usual production. He consequently soon experiences severe and costly disappointment, and it is no wonder, therefore, that he returns to his short-stapled crop the next season.

It may be asked why does not the longer-stapled variety of cotton, which is so much more valuable in the markets of the world, command a higher price than the low grade variety? There is more than one reason for this apparently anomalous condition of things, but these may, perhaps, be summarised in the one expression, "lack of organisation." At any rate, the difficulty, which may almost be called an injustice, can only be overcome by the exercise of suitable regulations fostered and extended as experience may show to be necessary, and judiciously but firmly enforced when occasion for such arises.

EXTORTIONATE MONEYLENDERS.

One fruitful cause of inferior cotton being cultivated is the fact that the native farmers' crops are more often than not mortgaged to more or less extortionate moneylenders (who charge interest ranging from perhaps 25 to 60 per cent. per annum) long before they are ready for gathering. When a crop subject to such conditions is garnered, and the moneylender's debt comes to be liquidated, the value of the crop is only counted as of the value of the lowest-type cotton known to the Indian market. It will be well understood, therefore, that the ryot's main idea is to grow as great a weight of cotton per acre as is possible, irrespective of the quality of the product.

It has been well suggested that this difficulty (iniquity is, perhaps, the better word) can be mitigated and finally overcome by the establishment of sufficient Co-operative Credit Societies, or Agricultural Banks, managed under Government authority. These would advance the money required by the farmer on the security of the crops, a reasonable interest only being charged for the loan.

SEED MIXING.

Another difficulty is the mixing, and consequent gradual deterioration, of seed. Under the present system, or rather want of system, cotton of all kinds finds its way into the same ginning mill, with the result that the seed is hopelessly mixed, and much of it is damaged and partially sterilised in the ginning process.

This difficulty can only be cured by the establishment of a system of scientific seed selection under the direction and charge of experts, such seed being distributed to, or made available for, the native cultivators. Special seed farms have already been established by the Agricultural Department of the Indian Government; these are doing a most useful work, but great extension of the system is vitally necessary. All the seed required by the Indian farmers should be produced in this scientific manner, and such regulations should be introduced as would prevent inferior seed being used. If such properly-selected seed could be provided in sufficient quantities, and made easily available to the cotton growers, it would doubtless soon result in the practical banishment of seed of an inferior variety.

INDIGENOUS AND EXOTIC SEED.

Exactly what particular kind of seed is best suited to each of the various Indian cotton districts is a point which can only be satisfactorily determined by sustained experiment season by season by properly qualified experts, and the full realisation of the best results can probably only be attained by years of work of this kind. It appears to be the general opinion of those best qualified to judge that well selected and gradually improved indigenous seed is likely to give a better final result than will the introduction of exotic varieties. On the other hand, certain districts may be found capable of producing satisfactory long-stapled cotton from exotic seed such as the Egyptian and Sea Island varieties. The district of Sind, for instance, appeared to promise well in the production of Egyptian cotton, but this promise, I believe, has not been maintained. Doubtless there are reasons for the set-back which attention by experts may bring to light. It seems to be fairly well understood that, however good the quality of exotic seed introduced into India may be, it soon deteriorates under present methods of cultivation. It can, however, be again improved by selection, proper manuring, and good cultivation; but the same result can be produced by similar treatment of the indigenous varieties. If this is so there seems to be little reason for the introduction of seed from outside, and it would appear that the best course to pursue is to improve the native product.

PRIMITIVE FARMING.

The primitive methods of farming followed by the Indian ryots have doubtless much to do with the poor quality of the cotton which they produce. These methods can, of course, only be very gradually improved among a people so intensely conservative; but the fact that the process of improvement may be slow is no reason why a paternal Government should not undertake a work which is so full of promise for the prosperity of the country and its people, and at the same time pregnant with possibilities for Lancashire.

The manuring of the cotton lands is wofully neglected by the Indian cultivator. The manure from the cattle on the countryside is diverted from its natural and obvious use, being collected by the native and used for fuel. If this custom cannot be altered it is necessary that some other fertiliser should be substituted, and facilities for the distribution of suitable material require to be organised.

INSECT PESTS.

Another drawback to Indian cotton cultivation is the prevalence of insect pests. In many districts it is against the religious teaching and instincts of the people to destroy life, and consequently enormous ravages are made by such pests in prolific seasons. Mr. Arno Schmidt in his report calls special attention to this matter, and remarks that "The Department of Agriculture has found that a vegetable called 'Bindi,' or Lady's Finger, is preferred by the insects infesting the cotton plant, and as it comes into leaf before cotton the insects collect on the Bindi." This, he remarks, can at the proper period be "taken from the field, and the insects destroyed." Doubtless when further attention has been given to the point other cures for these evils will be discovered.

So far as can be gathered the acreage at present under cotton crops in India is somewhere about twenty millions. Taking the total crop as being five million bales of 400lbs. each, we find on these figures that each acre on an average produces about 100lbs. of fibre, which is a very low average as compared with the fields of America. Better seed, more satisfactory cultivation, ample manuring, proper rotation of crops, systematic measures to prevent or mitigate the ravages of various insect pests, should conjointly do much to increase the weight of cotton produced per acre, and at the same time improve the quality of the fibre. If, added to this, the total acreage of land devoted to cotton could be gradually and systematically extended, there seems to be little or no reason why the Indian supply should not, within a few years, be materially increased. Several experts have definitely stated that they are of opinion that the Indian crop can be increased to 10,000,000 bales per year, and Mr. Arno Schmidt, in his report upon his visit to India, remarks that he made it a point to ask every millowner and Government agricultural officer he met whether they thought an extensive development could be obtained. He states that the answers he received were to the effect that "the possibilities of India are enormous; that within a few years' time—say, four to five years—India might produce quite as much cotton as the United States grows now." This is a statement of sweeping importance, and is based upon opinions of value, and which cannot be ignored.

LAND AND LABOUR AVAILABLE.

As bearing upon an increase of the acreage devoted to cotton, it need hardly be mentioned that India still has much available land, a large proportion of which is suitable, or can be made suitable, for cotton crops. The population which can be drawn upon for labour swarms in all districts, so that no difficulty on this score need be anticipated. The country is amply provided with good roads and a network of railways, both of which items are continually being extended. Irrigation works have been developed to a remarkable extent, and can very easily be increased. With all these aids the cotton fields can and should be steadily extended and improved, while the means of communication which already exist make it fairly easy to get the crops from the sources of production to the markets of Britain, or of the world at large.

The Indian Government already possesses a highly organised and extremely capable Agricultural Department, but if the output of cotton is to be increased and its quality improved it will doubtless be necessary for this department to be strengthened and extended with a view to a greater concentration of effort upon the cotton problem. The then Secretary of State for India, the Right Hon. Lord Morley, pointed out to a Lancashire deputation who waited upon him in July, 1910, that "a department can do a great deal less than you suppose, and it can not do very much," but he went on to promise that he would "urge" the matter upon the attention of the Agricultural Department. His lordship, at the same time, pointed out that "it would never do for the Government of India to direct its Agricultural Department to concentrate all its energies and activities upon a single branch of production."

WISE SUGGESTIONS.

Recognised authorities on the problem of Indian cotton growing have from time to time discussed this subject in its relation to the Agricultural Department. In this connection it may be mentioned that Mr. S. M. Johnson, of the Upper India Chamber of Commerce, in a paper read before the Brussels Congress of the International Federation of Master Cotton Spinners and Manufacturers' Associations in 1910, said:—

> What we want in the United Provinces—and the same might be said for all India—is a special staff charged with the responsibility of cotton cultivation and cotton improvement.

The duties of such a staff, he stated, would be, among others:—

> (1) To analyse soils and indicate generally the most suitable soils for cotton in such districts.
>
> (2) To ascertain the constituents necessary to put into the soil as manure, and the quantity so as to make it fertile.
>
> (3) To have fertiliser depôts in each district, from which cultivators could be supplied on credit against their crops.
>
> (4) To ascertain and publish the areas under cotton cultivation, and the waste areas that might be brought under cotton cultivation.
>
> (5) To supervise the selection of seed by cultivators, and to advise the latter generally as to the best methods of selection and cultivation.
>
> (6) To supervise in each district the conditions under which the bolls are gathered and ginned, and to report to Government where any fraudulent practices, such as damping or false packing, are practised.

OPTIMISTIC OPINIONS.

This gentleman goes on to say: "I do not see why India should not in time produce ten million bales," and he further states that by the use of fertilisers the present production of 80lbs. to 100lbs. of lint per acre, he believes, might be increased to 200lbs. or even 250lbs. per acre.

These optimistic views are strongly backed up by many who are qualified to speak on the subject. Mr. J. B. Tattersall, for instance, a gentleman well known in cotton circles in Lancashire, says:—

> I have no hesitation in saying that within a very few years it would be possible to produce in India an annual crop of 12,000,000 bales of cotton.

And he further remarks:—

> India stands in a better position for immediately growing larger quantities of cotton on an economical basis than probably any other part of the world.

THE BARCELONA RESOLUTION.

At the International Congress of the Cotton Spinners and Manufacturers' Associations, held in Barcelona, in May, 1911, this question was very fully discussed, and the following resolution was adopted unanimously:—

> On the question of cotton growing in India, the Congress is of opinion that that country affords the most suitable field for a further immediate increase in quantity and improvement in quality, and it, therefore, recommends the International Committee to take whatever steps they may consider necessary for obtaining these results.

Subsequent to the meeting at Barcelona, Mr. Arno Schmidt paid a second visit to India on behalf of the International Federation, of which he is the secretary. He afterwards prepared an exhaustive report which has since been submitted to the Federation, and has thus been made available to all those interested. The report in question is so valuable, comprehensive, and authoritative that it will be of advantage to make reference to and quote from it here.

A SPECIAL MISSION.

The terms of reference which Mr. Schmidt acted upon were:—

> To further investigate the possibilities of cotton growing in India, specially with a view to the study of the question of establishing cotton buying and ginning agencies in the long-staple cotton growing districts.

The India Office in London informed the various officials in India connected with agriculture of Mr. Schmidt's visit, with the result that every opportunity was given to him to collect such information as he required. This enabled him, so far as the time at his disposal allowed, to personally visit all the more important cotton-growing provinces, and thus to pursue his investigations on the spot in each case. The various Government agricultural experts supplied information, visits were paid to cotton fields, farmers were questioned, and the views of ginners and merchants were ascertained.

The writer of the report points out the difficulty that obtains when an endeavour is made to generalise on cotton growing in India, and as an illustration he mentions the fact that in the northern districts in October the cotton is being gathered in the fields, while in the south, at the same period, the sowing of the seed is only then in operation. "Almost all the year through," he remarks, "cotton is being picked in some parts of India."

LONG-STAPLED VARIETIES.

Government experts, and other authorities interested in the subject, have, on economic grounds, come to the conclusion that long-stapled cotton of exotic varieties can only be produced with reasonable hope of success in the irrigated districts. The production of Tinnevelly cotton in Madras and the Broach variety in Gujurat are the most notable exceptions to this general rule. Mr. Schmidt remarks that:—

> The cultivation of indigenous cottons, owing to the higher ginning outturn (percentage of fibre), to the higher yield per acre, and to the lesser attention required, proved more remunerative to the farmer in non-irrigated tracts.

Notwithstanding this remark, however, it appears probable that the cultivation of long-staple cotton may meet with much success in the provinces of Sind, Punjab, Gujurat, Southern Madras, and the Central Provinces. "Spinners," he says, "and all interested in the cultivation of long-staple cottons in India should look upon this as a definitely settled conclusion, arrived at after many years of careful investigation."

NEW IRRIGATED AREAS: A SUGGESTION.

It appears that "suitable tracts of good cotton-growing land will shortly be opened up through irrigation," and it is suggested by Mr. Schmidt that—

> This new land should only be leased to tenants who are willing to cultivate a certain proportion of it with cotton in accordance with the direction of the Agricultural Department. In such a way an increased area under cotton would be assured, and these farms will at the same time act as demonstration farms without incurring any expense to the Government beyond the maintenance of the supervising staff.

A NEW INDIAN VARIETY.

Cotton of long-staple variety, almost equal to middling American, is now grown in several provinces. What is known as Cambodia cotton is produced in Madras, and this is a fibre of fully an inch staple, fine in quality, and glossy and creamy in appearance. The local discovery of this cotton is almost romantic. A superior quality fibre was detected when ordinary Tinnevelly cotton was being ginned. The seed was kept separate, and was duly cultivated on a special piece of land set apart for the purpose. The seed produced was again kept separate and again grown apart from the ordinary cultivation. By careful attention to the growing of this special variety the output was at last increased a few years ago to

5,000 bales of cotton fibre; last year the crop yielded 30,000 bales, and this year is expected to produce 80,000 bales of 500lbs. each. The place of origin of this variety has been traced to Cambodia, in Indo-China; hence the name given to it.

The yield of the Cambodia type of cotton is very much heavier than other types common to India. Mr. Schmidt states that an acre of land will supply nearly 500lbs. of lint on an average, and under special conditions 2,000lbs. of seed cotton, representing 660lbs. of lint, has been obtained. When it is remembered that the Indian fields only yield 90lbs. to 100lbs. of lint as an average, the value of the new variety, both from the point of view of weight obtained and quality of fibre produced, will be realised.

ENCOURAGING FACTS.

Cambodia cotton is found to grow well in the Madras Presidency, in the red soil for which that province is noted, and which hitherto has been used for growing chili, tobacco, and in some instances rice. The prospects of this type of cotton appear to be most promising, and Mr. Schmidt tells of one spinner, well able to express an authoritative opinion, who believes that in ten years' time at least a million bales of this fibre will be regularly available.

It is important that the degeneration of Cambodia cotton should be prevented, and Mr. Schmidt suggests with this idea in view that "the Government would do well to devote one large farm to this kind of cotton exclusively."

Another point of importance in connection with the cotton grown in the southern districts is the fact that clean picking is generally practised, although in other parts of India picking is usually most carelessly performed.

THE SIND DISTRICT.

In the Sind district Egyptian cotton has been produced for some years past, but owing to lack of water it has been suggested as unwise to continue the production of a type of cotton which requires a most plentiful supply of moisture. With this idea it has been decided to largely substitute an American variety for the Egyptian, and the British Cotton Growing Association is supplying seed accordingly. Sind is expected this year to supply 25,000 bales of cotton of American type, but it is thought that in due time 150,000 bales of long-staple cotton will be forthcoming. Experience has shown that the weight of American cotton produced per acre is equal to the ordinary Sind variety.

Turning to the Punjab, it is said that 600 bales of American cotton were grown last season from seed acclimatised to the South of India. An extension of the irrigation system is being carried out in the district, which it is expected will be complete in 1914. With the completion of these works a large district will be opened to cultivation, which, Mr. Schmidt says, "ought to supply at once 50,000 bales of the same kind of cotton."

In the Central Provinces some 1,500 bales of what is known as Buri cotton was produced last season, which was sold at a price of ½d. per pound higher than middling American at Liverpool prices. This particular cotton favours water-logged districts, which is a distinct advantage.

The district of Gujurat produces the finest Broach cotton. In the neighbourhood of Surat a variety, of white colour and of ⅞ staple, has been produced by the aid of the Agricultural Department, under conditions of drought, to the extent of 2,400 bales. A buying and ginning centre has already been established for this cotton, and it is believed that the cultivation of this class of fibre will increase considerably in the near future.

Mr. Schmidt points out that the Department of Agriculture has, in the past, encouraged the growing of new kinds of cotton on a small scale. He is of opinion that this "must result in an inadequate price being paid to the farmer." He points out that:—

> A man who raises 20lbs. of long-staple cotton and 200lbs. of ordinary short-staple cotton cannot expect to receive a remunerative price for the 20lbs., as nobody can use such a small quantity to advantage.

He considers that:—

> The Agricultural Department should not begin distributing the new kind of seed until it is quite sure that its cultivation will be remunerative to the farmer, and until it has sufficient quantity of seed to raise several thousand bales.

BUYING AND GINNING CENTRES.

Speaking of buying and ginning centres, Mr. Schmidt points out that the purpose is "to guarantee the farmer a fixed premium on his long-staple cotton, and of keeping the superior seed apart from the ordinary kind." "This can be done," he thinks, "by the European spinners, without the necessity of establishing their own ginneries or buying firms in India." He remarks that "well-known European cotton firms exist, and some of these are willing to act for the European spinners as agents between them and the long-staple growing planter." It is always well to remember in this connection that many fraudulent practices are carried on in India with respect to cotton, such as watering the fibre to increase the weight; and probably in no other fields in the world are the conditions worse from this point of view. Cotton buying firms, therefore, who have been long established in the country, and know all the tricks, would not be so easily imposed upon as would the employés of a new concern.

The variety of the native languages is another reason why the establishment of ginning and buying agencies from Europe would be attended with difficulty. The old-established and experienced people on the spot would be much more likely to attain success than outsiders, who would have to purchase their knowledge by, perhaps, long and bitter experience. As Mr. Schmidt points out, "the cotton would have to be sold to the highest bidder, and whether consumed by Lancashire, India, or the Continent does not materially matter, as a corresponding amount of American cotton will be set free."

With reference to the probable increase of the Indian cotton output in the future, Mr. Schmidt says:—

> There is not the least doubt that the cotton crop of India can be doubled without interfering with the growing of food supplies. This is the opinion of several experts I have interviewed, notably of the Imperial Cotton Specialist of India. In his opinion the yield per acre has already increased, and is gradually improving.

And he goes on to say that—

> The extension of irrigation in several provinces, which is making rapid progress, is another means of enlarging the area under cotton, and notably of long-staple cotton.

It is pointed out that the crop this year in India will be smaller, but this is due to the prevalence of exceptional drought, which prevailed in the western districts. Reliable statistics, however, can scarcely be obtained as to what the crop will really amount to.

GOVERNMENT COTTON EXPERTS.

Mr. Schmidt pays a fitting tribute to the services rendered by the Deputy Directors of Agriculture and the Government technical experts; but he considers that these officials should be increased in numbers, in view of the enormous ground they have to cover, and the variety of the agricultural produce with which they have to deal. He suggests the appointment of at least one additional European agricultural expert for every Province, and that "one of these experts in each Province should specialise in cotton."

It is important that the cotton industry as a whole should show a continued interest in the cultivation of cotton in India, as if this is not done other agricultural industries will very likely engage the greater attention of the Agricultural Department to the detriment of cotton growing.

It is impossible in a short article (which is intended to be suggestive rather than in any sense exhaustive) to give detailed information with regard to what has been done in the past, or what is being done now, in the various districts which grow cotton in India. A work of some magnitude would be required to accomplish this. Enough, however, has probably been said to show what is being done and what is possible.

CONCLUSION.

In conclusion, it may be said that India possesses vast possibilities from the point of view of cotton production. It did once, and under improved conditions can again, supply better and longer-stapled fibre. It apparently possesses all the potentialities necessary to make it equal to the United States for supplying cotton to Lancashire, or, at any rate, to so increase the world's total supply as to relieve the present and increasing strain on the cotton world.

It has been suggested that if the British Cotton Growing Association could devote more attention to India, more especially by the establishment of buying centres, that such efforts would be rewarded by most satisfactory results. This is doubtless very true, but the work which the Association is already committed to in other fields is so great that it is doubtful if they dare strain their resources at present to very strenuously push Indian developments. Their vast experience, the special knowledge of their staff, and the admirable machinery of organisation which they possess could, without doubt, be most beneficially applied to India if the financial necessities could be adequately met. Could the Indian Government be induced to further extend the operations of its Agricultural Department so as to permit of *special* attention being given to the cultivation of cotton, and could it at the same time make use of the machinery of the British Cotton Growing Association for the same purpose, much good would, without doubt, be the result, and both India and Lancashire would directly benefit.

An increase in the supply of raw cotton is so important to Britain, in order that its largest industry, after agriculture, may be rescued from the dire disaster with which it is now threatened, that any measures which may tend to relieve the tension should be adopted. If by a concentration of effort the quality and the quantity of cotton produced by the Indian farmer can be improved, no pains nor no reasonable sum of money necessary to bring it about should be withheld. The needs of Lancashire and those of Britain at large demand it, while the almost certain abundant blessings which would accrue to India and the Indian cotton cultivator would surely make it well worth while.

Sugar under the Brussels Convention.

BY W. M. J. WILLIAMS.

SOME account of the events and conditions leading up to the Brussels Convention of 1902 (and 1907) is required, more especially for those who may have not paid attention to the origin of the present position. To such an assurance may be given also that in paying attention to sugar, and its connection with diplomatic and legislative arrangements, they are studying a stirring chapter of events; for sugar, and its history in commerce, economy, and legislation, is like an article of a falling or a standing realm. Our grandfathers and our great-grandfathers, and even their forbears, were great in the study of matters pertaining to the hogshead, which has contained within its hoops the fare of human liberty, the welfare and progress of our kind. If nothing so exciting and tragic may be involved now in the legislation and regulations pertaining to sugar, there can be no doubt among those who have studied the case of sugar during the past fifteen or twenty years that the same spirit and passions which were engaged in the slave traffic of the West Coast and the West Indies in 1790 to 1830 are now engaged, by means of tariffs and treaties, in the endeavour to extract gain, at the expense of loss and privation to others, from the food of the people contained in sugar. Let the unvarnished story confirm this.

Bounties on export are the key to the modern history of sugar, but it is the thesis of this paper that they are not the master key. The horse, bounty, is ridden over the course for all he is worth; but the West India Committee, and the West Indian interests which it represents, especially the "lords of the hogshead," as Cobden used to call them, who ride that horse in this country have other purposes to serve beside winning the bounty race. There are the stakes! And the stakes in this case are no less than an enhancement of price for sugar in all the markets which they supply. Just as Mr. Havemeyer, the President of the Sugar Trust in the United States, a few years ago confessed that he voted at the Presidential Election in the various States, not according to the political "platforms," but according as a candidate supported the Sugar Trust, or otherwise; so, too, the West India Committee works in the United Kingdom. For many years prior to 1902, by the mouth of well-known men, this West India sugar interest, which on its own veracious testimony was dying daily, and had been ruined many times and oft, was able to spend thousands of pounds for years decrying against bounties, alleging that they were the cause, almost the sole cause, of the poor case of the West India islands, and of sugar in particular, in those realms favoured so largely by nature. Not only did this go forward for years, but even after the Royal Commission of 1897 had reported, and that with damaging effect upon the prevailing influence in the West Indies, especially upon the selfish policy of the sugar planters, these interests persevered, and spent lavishly, until Sir Neville Lubbock and Mr. George Martineau, both deeply interested personally in sugar, got appointed " technical advisers " to the English delegates to the Brussels Conference, which concluded the Brussels Convention of the 15th of March, 1902. We are still working under the provisions of that convention, the ostensible object of which was to abolish bounties on the export of sugar; but it will be easy to point to other and less admirable ends which were consciously served by that strange and malign pact.

It may be advisable first of all to say a word to explain the term and thing suggested by the word *bounty* in this connection. For many years after 1747, when a Berlin chemist extracted sugar from beetroot, the competition with sugar varieties was quite negligible, but much later, when study and experiment had enabled Continental agriculturists to produce a beetroot of high sugar (or saccharose) quality, matters assumed a very different aspect. That aspect became threatening in the seventies of the last century in this United Kingdom, where our ancient refining industries were put out of joint altogether, and enterprises which had been wont to yield a good fortune led their owners to Carey Street, or its equivalent in Scotland. Quite contemporaneously on the Continent, where protection was never so low as it was in this country, a system of encouraging the beet industry was fostered, all the more as it was made easily to subserve the protection of agricultural interests, by the cultivation of beetroots. The State, in France, Germany, Austria-Hungary, Belgium, Holland, and other countries was persuaded to aid the exportation of beet sugar, and to safeguard the home market. The one was secured by a premium or bounty on export, by way of a drawback; the other by an excise inland duty corresponding to, and even higher than, the export bounty. Such a system becomes its own executioner. The beet grower and sugar refiners' extra profits by these bounties became the State's burden and lament. In 1897 there was a conference in London on the question, the president of which was the late Baron de Worms, but the agreement concluded was never ratified, and did not become law in this country, for it involved an embargo upon our commercial freedom. The dying and ruined West Indian industries, and their wealthy backers among bankers and merchants in London and elsewhere, in league, too, with the genuinely unfortunate refiners of London, Liverpool, Bristol, and Greenock, renewed the agitation against the system of bounties granted on the cultivation, &c., of beet, and on the export of beet sugar, which in form was only an encouragement to the latter.

Now, no opponent of this agitation defended the bounties. The brief account of the position just given shows the folly of such a system. The people of France, Germany, and Austria, the only countries we need to consult in this matter commercially, were made to pay, and that heavily, to secure extra gains for landowners and sugar refiners, with the result of providing cheap sugar to the United Kingdom, the one chief buyer of sugar, which also was a non-producer, though her colonies were deeply interested in the production of cane varieties. Bounties are the rabies of protection, and make a people mad. Sugar was quite 50 per cent., and often 100 per cent., dearer to the consumer in these Continental countries compared with the price in Britain. The result, too, had been of vast and lucrative importance to British labour and trade, though incidentally both were hurt so far as refining was concerned. The expansion of all sorts of confectionery works, of biscuit, sweet, and other varieties of such industries, was so great as to make them the envy of the world, in which the competing industries of the United States joined vigorously, for the people of the U.S.A. had to pay meanwhile for the like nefarious ends an import duty of 2 cents a lb. The tocsin of economic and political war was sounded loudly, and never ceased its din in those years. A protectional device creates interests, those interests profit hugely, while their own country as a whole loses heavily. When a movement to heal the sore is started the sucking interests fight, and fight expensively, for a fortune is at stake, like that of Lebaudy, the sugar king in France. In our land the West India interest took chief part in the bounty agitation. They alleged that the West Indies were damaged by the action of the bounties, and that was undeniable. Bounties were for the benefit of a few only in the country which granted them. But our West India agitators, with our refiners, alleged that the bounties, and bounties alone, were responsible for their tribulations and their losses. Facts brought out by private inquiry, and confirmed by the Royal Commission of 1897, disproved that allegation in various ways. It was shown that sugar canes were cultivated in Barbadoes, Trinidad, British Guiana, and the Windward and Leeward Islands either carelessly or by antiquated methods. Selection was neglected widely. Sugar expression and preparation was very imperfect, and hopelessly in arrear of time and knowledge; but not in all cases. Where a sugar company had a good financial backing, and was able to lay down good modern refining plant, and produced sugar packed enticingly for the market, after the Magdeburg manner, it was proved that sugar could be and was produced in the West Indies at a lower figure than Continental beet varieties. There was, however, the question of distance from market. As for the London or Liverpool market, a short study of the map was sufficient to show that the West Indies were placed in a position of natural disadvantage compared with Magdeburg or the northern departments of France, which were the seat of beet sugar production. The freights to Great Britain were, accordingly, against the West Indies, though much cane sugar still found an honoured place upon our markets. There was, therefore, a demand for a countervailing duty, said to be against bounties, but in reality to cover difference in freights also; as when a witness before the Royal Commission of 1897 asked for a duty of £2 per ton to cover the difference, which he had to confess exceeded the bounties granted, and was to cover the excess of freight from the West Indies also. That staggered our Commissioners, our commerce, and even the quasi-protectionist Conservative Government of the day. The report of the commission could not but be discouraging to the "lords of the hogshead," even though the military chairman of the panel of three favoured their projects. Cheered by the truth which was embedded in their case, but also by the huge chance of high gain, the West India interest and the refiners continued the agitation; and at the time of the assembly of the conference at Brussels the bounties were as follows (the table is taken from an article in the *Encyclopædia Britannica* (9 and 10 ed.) by Mr. Chapman):—

	SUGAR POLARISING									
From	75°	88°	65°	90°	88°	93°	98°	98°	99°	99½°
To	88°	93°	98°	98°	99°	99½°	99½°	100°	100°	100°
	BOUNTIES (per cwt.).									
Countries.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d	s. d	s. d.	s. d.	s. d.
Russia	2 3·3	...	...	...	2 11·1	...	...	...	3 4·65	...
Austria-Hungary	...	1 2	...	...	...	1 3	...	...	...	1 9·3
France	...	...	4 4¾	...	...	...	...	...	...	...
,, Crystals.	...	...	...	...	...	...	...	4 6	...	...
,, Refined..	...	...	...	...	...	...	...	4 10½	...	...
Germany	...	...	...	1 3	...	...	1 6	...	...	1 9·3

There was a substantial truth in the allegation that the bounties were a malign influence; but the above table, a most monumental proof of folly and chicanery promoted by Continental growers and refiners, reminds us of the over-statements of the West India interests. France was granting 4s. 4d. as against Germany and Austria's 1s. 10d. (say) for a similar quality of sugar; but Germany and Austria were beating France in the London market. The secret was that they could produce a variety of beet richer in the saccharose qualities for which it was produced than the more unsuitable fields of France yield. The smaller bounty was, therefore, victorious. This led to inquiry into the methods of production, the selection of varieties, and the refining processes of the West Indies, with the easy discovery of backwardness recorded already. The interests knew the arts of making hay while the sun, the political sun, shone, and West India sugar has always needed sun, both natural and political. It got the aid of the political sun by the grace of the Government of 1887-1902, and the convention of the 5th of March, 1902, the anti-bounty convention, was the result. Some account of the convention must be given now, for under it practically have we fared, and fared badly, fared as was foreseen, ever since; and fared, as we must hope, as this country shall never fare again, to the gain of a few, to the loss of labour, to the loss of manufacture and commerce, to the loss of the whole community—made a milch cow for European sugar interests, and perhaps a few of the West India planters and refiners, but apparently not to the gain, certainly not to the storied and prophesied gain, of that fair region, as was confidently predicted ten or twelve years ago.

It should be realised what the position was in the United Kingdom during these years of agitation, ostensibly against bounties. From 1874 sugar had been free of duty. Not until the South African War opened was sugar made dutiable again, when in 1901 Sir Michael Hicks-Beach imposed 4s. 2d. a cwt. upon it, which was regarded popularly as a halfpenny a pound. In 1907 Mr. Asquith reduced that duty to 1s. 10d. a cwt., the figure at which it stands as this is written. Sugar, then, at the time of the second Brussels Conference in 1901 (for the first had failed because the sugar refiners of France threatened to unhorse M. Meline, their protectionist champion, if he concluded a bargain touching their gains)—sugar was dutiable in the United Kingdom, but we gave no preference of any kind to any sugars used in our realm. The complaint of the West India interest and our refiners was that we bought the bountied Continental beet sugar. That was true, we took what the market offered; that was all; and labour, and commerce, and the consumer gained considerably. That was the position which our Government of 1901 consented to alter by becoming signatories of the Brussels Convention of March, 1902, the provisions of which must be summarised now. I take the facts from the official French version published in the "Handbook of Treaties," issued in 1908.

The object of the convention as given in the preamble is worth notice. It was "to equalise the conditions of the competition between beet and cane sugar from various countries, and, on the other hand, to promote the consumption of sugar." This could not be done, we are told, "otherwise than by the abolition of bounties and by the limitation of the surtax." The surtax, it may be explained, was the amount added to the export duty to make the inland consumption and competition free from rivalry by imported sugar. The *first* article of the convention declared that all bounties, direct and indirect, from excess of yield, drawback, or any other way, should be abolished. By the *second* article sugar was placed in bond, day and night, under constant supervision of revenue officers, as well as factories for refining and extracting sugar and molasses, the factories to be constructed specially with a view to this, and check registers to be kept at the warehouses. The *third* article limits the surtax—*i.e.*, the difference between the duty on foreign sugar and the duty on home sugar—to a maximum of 6fr. per 100 kilogramme on refined, and to 5·50fr. on other sugar. (This is roughly about 2s. 6d. a cwt.) This does not apply to non-producing countries. The *fourth* article declared that a special duty should be imposed on importation of sugar from countries granting bounties on production or exportation. The countervailing duty shall not be less than the bounty granted. The contracting countries may prohibit bountied sugar altogether. The *fifth* schedule provides that each contracting country shall admit sugar at the lowest rate of their tariff, and that cane and beet sugar shall not be subjected to different duties. Certain countries were given time to adapt their laws to this convention. By the *seventh* article a very important step from a practical point was taken in establishing a Permanent Commission charged to supervise the execution of the convention. It has sat at Brussels at frequent intervals ever since. It is practically a Sugar Court for Europe, empowered to declare who may be admitted to the convention, and the terms and quantities on which sugar shall be exported westward (say, Britain). The Belgian Government acts for this commission, the expenses of which are defrayed by the contracting countries. The remaining articles are of less importance, except *ten*, which fixed the date for the convention going into force as the 1st September, 1903, and the term five years, twelve months' notice to be given if a State desire "to denounce" the treaty, or retire from it, in other words. At the ratification of the convention in February, 1903, several of the contracting countries reserved the right to increase the "surtax" should large quantities of sugar from contracting States enter theirs, the occasion to be judged by the Permanent Commission. Great Britain and Holland reserved the rights of their colonies to enter into the convention.

There was an ululation in West Indian and other quarters over the conclusion of this convention. Whether our country has any reason to join in that Bacchanalian noise is one of the chief objects of this paper. Whether the predictions of the protectionist prophets have been fulfilled in time is a subordinate but important issue. For instance, it was averred that sugar freed from bounties would never nowadays reach a price much above 10s. 6d. a cwt. We have to trace the history and effect of that convention of the 5th March, 1902, which went into operation on September 1st, 1903.

By 1907 the Government of the United Kingdom which signed the Brussels Convention had died an inglorious death, and the new Government was by no means so favourable to the policy, not enshrined, but embedded in the convention. Not only so, but already the spirit and effect of that pact were now being revealed, leaving little credit for inspiration to its prophetic and confident authors and supporters in this country. A table, as below, had been published giving the *prevailing prices of sugar in three capitals*.

RETAIL PRICE OF SUGAR AT MARCH 1ST.

	1903.	1904.	1905.	1906.	1907.
London—	lb.	lb.	lb.	lb.	lb.
Retail Price	1¾d.	1¾d.	2¾d.	2d.	2d.
Customs Duty	0·45d.	0·45d.	0·45d.	0·45d.	0·45d.
Paris—					
Retail Price	4¼d.	3d.	3½d.	3d.	3d.
Customs Duty	3·23d.	1·44d.	1·44d.	1·44d.	1·44d.
Excise ,, ...	2·79d.	1·18d.	1·18d.	1·18d.	1·18d.
Berlin—					
Retail Price	3¼d.	2¾d.	2¾d.	2¼d.	2¼d.
Customs Duty	2·18d	1·02d.	1·02d.	1·02d.	1·02d.
Excise ,, ...	1·09d.	0·76d.	0·76d.	0·76d.	0·76d.

The broad meaning of which is that the effect of the Brussels Convention was to raise the price of sugar in London and this country, and to reduce it in Paris and Berlin, *i.e.*, on the Continent. Let the reader follow that conclusion to every family, and think of the effect upon competing industry, such as that of biscuit and confectionery products, in the open world's market. There was much dissatisfaction among the general public in the United Kingdom by this time, but the West India interest continued to support the convention, as it does to this day, with a vigour and ardour which is all too conspicuous. The result to the British possessions from this convention, which is not quite the same thing as the "West India interest," may be postponed to a later portion of this paper where a review of the result for the whole period from 1902 to 1912 will be considered.

The representatives of the contracting Powers met at Brussels in conference (not only the commission) again, and signed an "additional Act" on the 20th August, 1907. That Act renewed the convention for another five years, viz., to 1st September, 1913, but giving any contracting party power to "denounce" the treaty after 1st September, 1911, by one year's notice. It also relieved Great Britain from the obligation to impose a special duty, or to prohibit the admission of sugar from a country represented by the Permanent Commission at Brussels as giving a bounty. Apart from some contingent powers granted that was the whole of the "additional Act." To those who watched the proceedings from this country it was evident that the chief contracting countries, Germany, France, and Austria, were prepared to grant any exceptional points or relaxation to our own country, provided the United Kingdom remained inside the ring. This readiness is explained fully and easily by the fact that the United Kingdom is a non-producer, and also the greatest buyer of sugar in the convention. Our market, the exploitation of that, and the prevention of our confectionery from competition in the Continental markets, had become the prime objects of signatories. Bounties, under that name at all events, had gone, though the surtax was still held in hand; and now the contracting parties, who are chief producers in Europe, could use, and did not scruple to use, the convention for their own ends. Only the opponents of the Government of 1907, and their friends who were interested in West India sugar, with, perhaps, a few refiners, were pleased at the signature of this modified Brussels Convention for a second five year period. That second five year period is fast speeding away, and the British House of Commons must resolve on the course to be taken in the future. Two chief points emerge, the duty on sugar, a question chiefly, but not exclusively, of revenue; and the question whether the Brussels Convention shall be denounced, and Great Britain recover her fiscal and commercial freedom.

For consider the implication of the Sugar Convention as signed, whether in 1902 or 1907. Under the convention the movements of sugar in Europe, the cultivation of beet, the manufacture of sugar, the commerce in this article, and the productions into which sugar enters, all is under the ban or leave of this international body sitting in Brussels. That is an ideal condition which does not commend itself to the majority of our people. When we reflect upon Great Britain's abject position at the convention, and at the commission which it appoints to supervise the action taken, the whole thing becomes much more objectionable. We are sugar buyers and sugar users; we are sugar goods makers and exporters; and our interest for all purposes is to be able to command plenty of raw material—sugar. The other members of the convention who count are, indeed, both producers and users; but the convention owes its inception, and owes its maintenance, to the pressure of the producers, agricultural and industrial. Before the first convention of 1902, it is true, there were official reasons why the Governments of Germany, France, and Austria should desire the abolition of bounties, for they had become a grievous burden to the State in each, and were increasingly so. But, in addition, the sugar lords in each country were a nuisance in diplomacy and commercial negotiation. Bounties have disappeared largely, but the sugar interests are still in the ascendant, and have shown during the autumn of 1911 and spring of 1912 how they could make the Chancelleries of their countries to dance as so many marionettes. The question is no more of bounties: they are not likely to reappear this generation, for the States granting them were tired; but now the question is how to make John Bull's tail to wag because of his desire to get a full supply of sugar; nay, how to speak soft words to him, but prevent his factories from getting a full supply of raw material. Let the student read the official accounts of the transactions of the Permanent Commission since 1908, and particularly of 1911 and 1912, on the regulation of the supply of Russian sugar westward (Great Britain), and he will find a complete comedy in terms of sugar, but that comedy is full of tragic possibilities to our labour and commerce, by a withholding of supply, and by an enhancement of the price of a prime article of food.

Again, the position of Great Britain at this Permanent Commission should be intolerable to our people, and would be were it known and realised generally. Not only do we not count at a vote any more than Luxembourg, a little State in North-West Europe, nominally independent, but economically in Germany's pocket, as she is within the German Zollverein, or Customs Union. Yet Luxembourg counts as one, just as Great Britain counts as one, at this Permanent Commission. In December, 1911, for instance, when the commission voted on the question of allowing Russia to send a larger quantity of sugar westwards (Great Britain), owing to the scarcity of the last two years, Germany and Luxembourg counted as two votes. That is to say, this little State of Luxembourg might be used to dictate a policy on sugar which would cripple our supplies and our sugar industries, making every pudding, every cake, every sweetmeat, and every cup of tea dearer and less agreeable than it should be in this country, and putting a sprag in the wheel of our export trade. That is a concrete aspect of the question, which may be stated as a whole as putting our commercial freedom in commission so far as sugar is concerned, and much more, putting it at the mercy of a panel of foreign representatives whose votes are manipulated by foreign producers and manufacturers of sugar and sugared goods! The position is surprising, and very surprising that we have borne it for ten years. I do trust that before this paper appears we shall be in possession of official notices to terminate our membership of this John-Bull-squeezer of a convention.* Other aspects of this matter will come forward in the statistical and other matter which will follow, illustrating the result of working the convention. That result will be shown in the story of prices, and in the position of the British West India possessions, among other ways. To this will be added some account of the appetite of the convention and commission in its attempts to "jockey" the various countries, but especially this land of ours, for the benefit of certain interests which are not ours, which are in antagonism, and are contradictory to our welfare.

There can be no question that the convention has raised the price of sugar. That much its supporters would confess as one of its prime objects; but I mean much more than that. It was the complaint up to 1902-3 that bounties made sugar artificially cheap, and that was obviously true. The convention has made sugar artificially dear, and that will be shown to be true. For not only have bounties been almost, but not quite, abolished under the convention, which was an undoubted good, but prices have by the same agency been inflated, and are inflated to-day, which is an undoubted mischief, and condemns us in this country to a loss reckoned in millions of pounds a year. Before I give some details of the movements of prices since the convention went into operation in September, 1903, let me point out that in April, 1912, the standard 88° beet is selling in London and Liverpool at about 14s. per cwt. The prices in 1901-2-3-4-5 were 9s. 3d., 6s. 9d., 7s. 11¼d., 7s. 10½d., and 15s. 1½d. respectively. There were two leading influences immediately after the new *régimé* went into force, viz., that everybody knew the trade to have been shackled by the convention, and then the price was reduced on the Continent by the withdrawal of the bounties and the surtaxes, making consumption to leap up rapidly. While that left sugar cheaper on the Continent, it is obvious that in Great Britain the price must go higher, and it went higher immediately, as the records show. Those high prices are being maintained; the short crops of 1910 and 1911 have told upon them also. But, in addition to short crops, the machinations of the interests through the Permanent

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*** See the Addendum to this article.**

Commission at Brussels can be shown in operation, making supply even shorter still. Hence the 14s. paid for 88° beet in April, 1912. The anti-convention " smoothers " and prophets, who were telling us with indignant assurance that under a convention sugar could not be much above 10s. a cwt., have been shown to have been lacking in any inspiration of a beneficent kind.

The statistical record of sugar under the convention is very instructive. The points to be elucidated are such as these, viz., amount imported into this country, the amount per head of population, the average prices of anti and post-convention years, and the prices of our day. To this must be added, as of much interest in our own country, the effect of the convention on production and export of our West India possessions, whose representatives were busiest, on our side, engineering this economic machine—the convention and its commission.

SUGAR IN THE UNITED KINGDOM.

	1902.	1903.	1904.	1905.	1906.
Imports (refined and unrefined) for home consumption	**Cwts.** 30,735,000	**Cwts.** 30,105,000	**Cwts.** 31,576,000	**Cwts.** 28,567,000	**Cwts.** 32,261,000
	lbs. per head. 82·17	**lbs. per head.** 79·82	**lbs. per head.** 83·01	**lbs. per head.** 74·45	**lbs. per head.** 83·84
Average price, Beet.	**Shillings per cwt.** 7·16	**Shillings per cwt.** 8·44	**Shillings per cwt.** 10·07	**Shillings per cwt.** 10·68	**Shillings per cwt.** 8·81

	1907.	1908.	1909.	1910.	1911.
Imports (refined and unrefined) for home consumption	**Cwts.** 33,873,000	**Cwts.** 32,583,000	**Cwts.** 34,465,000	**Cwts.** 33,464,000	**Cwts.** 33,260,000
	lbs. per head. 86·76	**lbs. per head.** 82·73	**lbs. per head.** 86·73	**lbs. per head.** 83·47	**lbs. per head.** 83·0
Average price, Beet.	**Shillings per cwt.** 9·61	**Shillings per cwt.** 10·53	**Shillings per cwt.** 11·16	**Shillings per cwt.** 11·66	**Shillings per cwt.** ...

To supplement that commentary in figures I add that our returns for the first three months in 1912 show that our imports of *unrefined* sugar from Germany averaged 14s. 9d.; from France, 16s. 8d.; from Austria, 15s. 8d.; and from Java (cane), 15s. 7d. per cwt. Of *refined* for the same quarter the price from Russia was 17s. 5d., and from Germany, 18s. 4d. This last fact will go far to account for the opposition of German delegates at Brussels (November, 1911, to February, 1912) to the larger exports westward requested by Russia and supported by Great Britain.

First of all, the foregoing table makes it plain that after 1902, the last completely under anti-convention and bounty conditions, the *quantity* of sugar imported into Great Britain has failed to answer expectations. For instance, in 1901 the average amount per head used was as high as 91·39 lbs.; the highest since the convention was in 1907, when 86·76 lbs. were registered. This fact is in itself a condemnation of that convention from our point of view, and enough to make the onlooker ask us why we are in that gallery! But let us look also at the average price of beet sugar (which is not the same as the average price of 88° beet). The price in 1910 was nearly 63 per cent. above that of 1902. Allowing for the effect of bounties in 1902 depressing the price, there is still a very serious increase in 1910; and 1911 and 1912 are higher, as may be seen from the quotation given for beet in the first quarter of 1912. How far, in what degree these recent prices are due to short crops, and how far due to the restrictive practices enforced by the Permanent Commission at Brussels it is impossible to tell; but that the commission's decisions have interfered banefully with our food supply and with our export trade cannot be doubted for a moment. We, of course, have no right to complain, for we put our own neck into the noose; we signed that convention in 1902, and signed again in 1907 with eyes open, presumably, but certainly at great injury and cost to our comfort and to our trade. Freed from the stimulating effect of the objectionable bounties, and protected by the regulating and restricting commission, the growers of beet in Germany and Austria can and have narrowed the extent of their sowings, trusting to the better prices for recoupment; but all the improvement to be secured at the expense of the consumer, largely and chiefly the consumer in this country. Even though consumption has improved since the convention in both Germany and Austria, as also in France, we still consume three times as much per head as Austria, two-and-a-half times as much as France, and twice as much as Germany. It follows that the increased profits on a smaller production have to be got out chiefly from British consumers, who at the same time are being checked in manufacture and in export.

But we were goaded into signing the convention in 1902 by the expensive importunities of the West India interests and the English and Scottish refiners. The refiners had been in rough weather undoubtedly, but were the victims, in part, of a more economic treatment of sugar at the point of production, such as Magdeburg. The West India men predicted an easy future to their islands when bounties had gone to the *ewigkeit* (in the very language of the kartels). How has their production fared, and what is their place in the British market since this pact at Brussels was signed? The answer is that the decline in exports of sugar from British West Indies and British Guiana has not been arrested. Before me is a table for the period 1887 to 1910, inclusive. In the former the exports were 6·7 million; in the latter, 4·7 million cwts. In 1901 it was 5·0 million; in 1902, 5·4 million; and in 1903, 4·8 million cwts. The year 1906 shows 5·1 million cwts.; but from that point discovers a steady fall—4·5, 1907; 4·5, 1908; 4·1, 1909; and 4·7, 1910—all these showing a lower level than anti-convention days. We should remember that all the time prices have been higher, the table shows how much higher, and that accounts sufficiently for the fact that the West India interest supports a convention under which their exports are much lower. Their gains are more, their exports lower, our supply smaller; that is how these "protective" arrangements and regulations work.

This apparently contradictory state of things may be illustrated from the annals of foreign countries as well as our own. The bounties and their action do not account for this. Bounties were a burden to the State, and a gain to the favoured producer. Yet now that he produces less we find the producer of Germany, France, and Austria a firm supporter of the convention, and a governor and wirepuller at the sittings of the commission. Germany, which exported 1,073,924 tons in 1902, sent out only 705,069 tons in 1910. France, which exported 365,139 tons in 1902, in 1910 exported 191,904 tons only. Austria in 1902 exported 680,789 tons, in 1910 exported 674,414 only, and meantime has exported smaller quantities. And yet these producers support the convention! The whole thing is largely a question of higher prices. I need not burden the reader with masses of figures, which are available, but will illustrate from the case of France, which in 1903 exported 70 million kilos of raw sugar for 15 million francs, and in 1910 exported only 64·7 million kilos, but got as much as 25·2 million francs for this smaller quantity. If in 1910 France had the price of 1903 instead of 25 million she would have received only 12·7 million francs. The advance in price for her raw sugar has been immense, and that consoled her producers; but it was exceedingly cold comfort for her customers and consumers. Behold the restrictive and "protective" methods which bring greater gain to a few producers and owners of agricultural land, and put men, women, and children consumers on short commons! The case of Germany, quantity against value, before and after the convention, might be illustrated in the same way, and with a similar result; and is there any wonder that these interests should fight at the sittings of the commission for a retention of the convention, and venture with a high hand to hold up supplies of sugar against all Europe while they line their pockets with gold! "But do they so?" I can hear some people say. I answer, and that unhesitatingly, that they do! There is, indeed, no pretence of philanthropy on their side; there is no parade of fear as regards bounties on the part of the ruling spirits at the Brussels Commission. It is openly a question as between the interests represented there, who repeatedly make Governments postpone or adjourn a sitting for a month or three months while they are trying to compose the clashings of their fellow conspirators. Before showing this, I may adduce a very humorous instance how a non-party to the convention, but a protectionist, lends its aid to the nefarious tricks of the producers at Brussels. The United States of North America is not a party to the Brussels Convention. The sugar interests there are amply provided for, however large their appetite, by an import duty of two cents a pound. The *Louisiana Planter and Sugar Manufacturer* is, nevertheless, a strong supporter of Brussels Commission methods, and is severe on Russia and Great Britain, because the one, though a tolerated member of the convention only, in 1911 desired permission to send more than 200,000 tons of sugar to westward (Great Britain chiefly), and because the latter was demanding that, owing to the crops having been short, Russia should be allowed to send 500,000 tons in 1911-12. That, to this journal of the favoured and nursed sugar interest of the United States, is almost a heinous sin on the part of Russia and Great Britain! Hear it:—

> To us in America, Germany and Austria have all the justice on their side in opposing this concession to Russia. They have recently suffered a loss of about 40 per cent. in their sugar crop owing to the causes mentioned. The enhancement of prices due to this loss would largely compensate their sugar manufacturers and beet growers for the loss in the quantity of the crop. And to them the rise in prices would be the saving clause of the situation. If bounty-favoured Russian sugar should be permitted to be poured in to partly make up for their deficiency, just so much would they lose the compensating advantage of comparatively high prices for a short crop.

That American writer is a delightfully naive and outspoken fellow. He is, frankly, a writer for the interests; he considers nothing, and possibly sees nothing, beyond the interests concerned in the Brussels Convention. That people should be allowed to supply their needs in an open market is a trifle that does not occur to him. He thinks, forsooth! that a short crop gives an opportunity to the producer to safeguard his profits by securing high prices. But he is not satisfied with getting scarcity prices in an open market; no! he will have it that Russia will commit an enormity if she sends a supply to Great Britain. The sugar which is in good supply in Russia must be warehoused in order that German and Austrian producers may have, not a scarcity price, but a scarcity price plus something which the action of the Permanent Commission can give them by creating a monopoly by regulation. That is the position as I write this portion of this paper: a position in which Britain is made to stand and deliver, in which the rest of Europe is made to contribute unduly to the illicit gains of the sugar producers of Germany, Austria, and France. Dick Turpin was a lawless creature who stole; he had not the art and address of those who get their Governments to sign a convention, and so make themselves sweetly rich.

Those who have read the reports of the British delegate to the Brussels Permanent Commission from time to time, especially to the sittings during the autumn of 1911 and the early part of 1912, must know that this complacent and indignant American writer is inspired in the true line, according to the words and actions of the Brussels Commission. Nor are the delegates of Germany and Austria-Hungary at Brussels mean artists at negotiation. They know how to aim at a nose when they mean to hit the ear. They conduct a long discussion, several formal and informal discussions, on the amount of sugar which Russia should be empowered to export westward in this present and the next ensuing years. No doubt they were genuinely interested in that matter, for immediate profits were dependent upon it; but they were playing for a further goal. Time and again the commission was adjourned, delegates dispersed and reassembled after intervals of varying length, while *pourparlers* were conducted on that question of the Russian export. Finally, when the matter had dragged from October to February, it was found and declared that the settlement of that interesting detail was involved, and might be resolved, in and by a readiness on behalf of the signatories to the convention to sign an agreement for a renewal for five years as from the 1st September, 1913. Not only so. The British delegate, on giving notice that he could not be a party to such an agreement until the House of Commons had discussed the situation, when it might decide that it was inadvisable to continue a member, was told that the other Powers would sign, and go on regulating the supply without Great Britain's concurrence. In short, the lamb of 1902 had become the whirring wolf of 1912. The system of close regulating the European sugar market, we may presume, is held to have taken root, and the producing countries—in this case chiefly Germany, Austria, and France—are to be ranged against the one sole buyer—Great Britain. In bringing matters to this pass at the commission, as I have said already, a little State like Luxembourg counts as much as Great Britain.

I must not be afraid of repeating my attempt to depict this extraordinary situation. It is, as I see it, not only a question of the supply of sugar on the world's market: that must tell. It is a question how far we shall be parties to a system of regulations which restrict the supply even when there is a bad harvest, a system which is worked deliberately to that end. No more is it a question of bounties. The wily writers for the West India Committee do, indeed, fear the recrudescence of bounties. How many of the great European States would again enter the bounty-giving area? Were they not bitten badly before? But the truth is, both as regard European and West India producers, that the machinery of the convention and commission is calculated to serve, is made to serve, the end of restricting quantity so as to afford gain by forcing prices up. Labour is kept at the lowest point; prices and profit at a maximum. The combination to be met is composed, then, of European and West India interests; the victim, or chief victim, Great Britain, her consumers and makers of sugared goods, with labour as a by-thought. It is surprising that the patience of the country should be so plentiful, and it is evident that a decisive course of action should be taken. What should it be?

The demands made by those who would have all this reformed may be stated in various ways. Two things have been shown to be burdening consumers and hindering labour and export. The one is the 1s. 10d. per cwt. duty still left on sugar, which produces about £3,000,000 of revenue, but which costs industry and the consumer at least £4,000,000 a year, and probably much more indirectly, for it enters into price in so many ways. The other is the regulation and suppression of trade by means of the convention and its commission sitting at Brussels. We should not rest until we get these two things removed from our national orbit. As for the duty, it should be abolished. The Chancellor of the Exchequer, as I write, has a realised surplus "hung up," and amounting to the large sum of £6,545,000.* Some fear, and have reason for that fear, that the "nest egg" is intended to be broken against the German shipbuilding. It should not be so; there should not be any need for such action. The revenue for the future is promising; the estimates for 1912-13 are very low, and the probability is strong that there will be another realised surplus on the 1st April, 1913. That outlook is more probable still when we know that the growing and expanding yield of the Budget for 1909-10 has not reached a climax. The Chancellor of the Exchequer should be in a position *to abolish the Sugar Duty*. I hope to have the pleasure to add to this paper at a later date a paragraph recording this concession on the part of the Exchequer. It is due, it has been promised of recent years, the money appears to be in hand, trade would be stimulated, and every household in the land would share in the relief and raise a voice of joy.

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* Since this was written the Chancellor of the Exchequer has announced that £1,000,000 will be devoted to the naval expenditure, £5,000,000 applied to the extinction of debt, and a sum given by way of a loan to British East Africa.—W. M. J. W.

But the "choicest Billingsgate" of the reformer and trader should be reserved for the Brussels Convention. Denunciation, nothing less, and nothing else, is the treatment to be applied here. For the benefit of some readers let me explain that I use the word "denunciation" here in the technical diplomatic sense, not as meaning a popular condemnation of the convention. That popular condemnation is needed. The walls of Jericho will not fall unless somebody blows the horn, and that loudly, and with a gusto. But, diplomatically, to denounce a treaty or convention is to give official notice of intention to retire from it. In this case it is the policy, the only policy, to get the House of Commons to direct the Government to take steps to *withdraw* from the Brussels Convention. To accept some nondescript concession again, as was done in 1907, by which we remained in the ring, but were not to prohibit the import of bountied sugar or to be required to impose a countervailing duty, would be worse than playing with the subject; and Sir Edward Grey, our Foreign Minister, should be made to know and feel that. Nothing short of a complete retirement from the convention, leaving other Powers to take their own course, is required in the interests of our commerce generally, and of the policy governing it, in the interests of the industries dependent in large part on a good and cheap supply of sugar, and pre-eminently for the welfare of our people in the mass, whose cheap and ample supply of food must always remain a prime care of us all.

These things will not be secured for the asking. Efforts, continued, skilful, and well-informed, must be put forth. Members of Parliament should be made uncomfortable by day and restless at night until they have got the Sugar Duty abolished and the convention denounced. There is a fulcrum ready for the lever; these members, or many of them, have promised to do these things. Let their pure minds be kept in remembrance, and let them see themselves as others see them. This, it is certain, is the method by which the Government may be moved most effectually.

The prospect, beyond such reforms, is fair. Pity it is that at the moment, when trade is vigorous, our makers of confectionery, our bakers, our biscuit makers, our jam factories, and our mineral water makers have not the open market which is their due. It is certain that when the double programme suggested here shall have been achieved, and we may look forward with some confidence to that, we may also expect a return of the supreme position in these departments of trade and commerce. In any case, import duty and regulations which burden our people, say, to the extent of £10,000,000 to £12,000,000 annually, are matters which are worth removing. Removed, a new day will open, and we may expect to find our winter and its discontent become glorious summer. Threats and flouts, Continental bounce, and West India whining should not deter us. As for West India, it would be better for us to saddle this country with an annual grant than to cripple our trade and deprive our people of food by duties and conventions. That would not be the same, and would not be acceptable, to West India "interests;" but it would be a wise and just policy for all. As for the other parties to the Brussels Convention, we may be sure that the desire to get a share of the profit arising from supplying the British market for sugar will be stronger than any "swank" and "bounce" heard and seen at the halls of Brussels. Let us have untaxed sugar, and let us have sugar in the open unrestricted market, our future may be anticipated with confidence, and there should be hope of satisfaction and plenty.

Sugar, then, under the Brussels Convention since 1902-3, has been sold under conditions of restriction. I add some tables to show how the chief producers on the Continent have fared meantime, and they should be studied in conjunction with my remarks in this paper respecting the motive and policy governing the interests. They show how, under a "protective" convention, smaller sowings and smaller crops can be made to yield larger profits to a few and larger burdens to the many. How long shall we allow ourselves to be ridden so? Then under the convention it has been shown that much the same has been the condition of our West India planters, by whom we were goaded into signing and signing again that convention. Their production has not expanded; it has fallen. Why do they support that? The reader may be quite sure it is not because the crowd gets a benefit. Then look at our industry. It is quite unnecessary to allege that it has been ruined; our sugar industries have not. But they might do better, and much more labour employed, were our sugar market freer, and our power to export free from convention shackles. Finally, we ourselves have taxed sugar, a food and a raw material, during these convention years. There is no excuse for that now; and the reader might do his part in future to see that revenue shall not be raised so. As things stand at the moment I write, the sugar industry, &c., of this country are carrying a burden of from £10,000,000 to £12,000,000 a year quite unnecessarily, and largely because of our participation in a diplomatic trick of Continental interests.

EUROPEAN SUGAR INDUSTRY.

The following tables, dealing with the production, imports, and exports of sugar in the principal European sugar-producing countries, are taken from the recently published *Statistical Abstract for the Principal and Other Foreign Countries.*

AREA UNDER SUGAR BEETS (HECTARES = 2·47 acres).

Year.	Russia.	Netherlands.	Belgium.	France.	Germany.	Austria-Hungary.		
						Austria.	Hungary.*	Total.
1901	535,773	49,441	61,528	338,808	478,749	252,602	91,624	344,226
1902	597,190	33,212	47,592	252,592	427,644	195,641	92,414	288,055
1903	539,504	39,692	53,927	240,454	416,877	206,713	96,163	302,876
1904	478,463	34,310	44,302	202,922	416,714	217,919	91,240	309,159
1905	*538,544*	47,046	64,175	271,936	471,742	259,926	95,382	355,308
1906	*584,450*	42,391	*55,751*	221,047	446,963	239,050	112,036	351,086
1907	*621,130*	44,144	*59,200*	219,253	450,030	232,574	112,355	344,929
1908	*556,220*	47,753	*57,250*	222,970	436,185	230,767	104,646	335,413
1909	*556,150*	55,062	*65,200*	236,780	457,718	212,366	113,856	326,222
1910	*667,700*	56,072	*66,100*	233,070†	474,003†	253,731	117,760	371,491
1911†	*780,000*	*55,744*	*60,800*	*225,373*	*496,834*	No information.		*397,200*

QUANTITY OF SUGAR BEET ROOTS PRODUCED.

(Metric Tons of 1,000 Kilogs. = 2,204lbs.)

Year.	Russia.	Netherlands.	Belgium.	France.	Germany.	Austria-Hungary.		
						Austria.	Hungary.*	Tota'.
1901	*8,197,000*	1,827,577	2,167,605	9,017,462	*16,000,000*	6,546,434	1,933,292	8,479,726
1902	*8,594,000*	914,348	1,363,898	6,283,331	*11,256,000*	4,686,200	1,963,528	6,649,728
1903	*7,705,000*	959,806	1,458,341	6,212,831	*12,706,000*	5,323,500	2,112,473	7,435,973
1904	*6,444,000*	1,017,926	1,163,224	4,465,352	*10,071,000*	4,072,000	1,599,800	5,671,800
1905	*7,713,000*	1,598,599	2,101,333	7,662,030	15,733,000	7,184,000	1,931,000	9,115,000
1906	*10,141,000*	1,363,105	1,748,923	5,409,695	14,187,000	6,372,000	2,670,000	9,042,000
1907	*8,594,000*	1,306,070	1,453,518	5,243,938	13,491,000	6,394,000	2,386,000	8,780,000
1908	*8,185,000*	1,562,734	1,559,939	5,802,618	*11,815,000*	5,827,000	2,091,000	7,918,000
1909	*6,889,000*	1,496,929	*1,765,000*	6,254,108	*12,847,000*	5,522,000	2,626,000	8,148,000
1910	*13,100,000*	1,626,619	*1,980,000*	5,172,420	*15,750,000*	7,062,000	2,922,000	9,984,000
1911†	*12,800,000*	*1,480,000*	*1,480,000*	*4,200,000*†	*8,965,000*	No information.		*7,560,000*

QUANTITY OF BEETS USED IN SUGAR FACTORIES, &C.

(Metric Tons of 1,000 Kilogs. = 2,204lbs.)

Year.	Russia.	Netherlands.	Belgium.	France.	Germany.	Austria-Hungary.		
						Austria.	Hungary.*	Total.
1901–2 ...	*8,266,262*	*1,250,453*	*2,506,000*	9,350,852	10,012,867	6,888,669	1,929,621	8,818,290
1902–3 ...	*8,801,476*	*712,341*	*1,441,000*	6,266,946	11,270,978	4,993,483	2,118,266	7,111,749
1903–4 ...	*7,705,094*	*936,460*	*1,546,000*	6,505,048	12,677,093	5,939,894	1,838,876	7,776,770
1904–5 ...	*6,444,400*	*878,200*	*1,195,000*	4,669,455	10,071,212	5,172,789	1,598,845	6,771,734
1905–6 ...	*7,712,900*	*1,431,100*	*2,355,000*	8,415,808	15,773,478	7,545,431	2,163,571	9,709,002
1906–7 ...	*10,140,600*	*1,200,000*	*1,844,200*	5,475,384	14,186,536	6,637,925	2,325,003	8,962,928
1907–8 ...	*8,593,700*	*1,200,500*	*1,597,000*	5,505,660	13,482,750	6,760,542	1,869,675	8,630,217
1908–9 ...	*8,184,900*	*1,350,000*	*1,712,000*	5,949,301	11,809,182	6,127,009	1,687,594	7,814,603
1909–10 ...	*6,837,500*	*1,330,000*	*1,777,600*	6,246,845	12,892,068	*5,990,247*	2,175,853	*8,166,100*
1910–11 ...	*13,083,300*	*1,442,000*	*1,980,000*	*5,512,400*	15,753,403†	Details not available.		*9,980,000*
1911–12†...	*12,818,000*	*1,479,000*	*1,476,000*	*4,203,100*	*8,964,600*†			*7,562,000*

NOTE.—The figures in *italics* have been obtained from unofficial sources, chiefly *La Sucrerie Belge*, the organ of the Belgian Society of Sugar Manufacturers, and from information collected by the Association Internationale de Statistique Sucrière.

* Including Croatia and Slavonia. † Provisional figures.

PRODUCTION OF SUGAR.

(Metric Tons of 1,000 Kilogs. = 2,204lbs.)

Year.	Russia. *	Nether-lands. *	Belgium. *	France. *	Germany. †	Austria-Hungary.	
						Austria.†	Hungary.†
1901–2 ……	1,037,629	187,279	303,960	1,051,931	2,072,022	929,851	229,395
1902–3 ……	1,178,398	139,164	180,485	776,158	1,610,163‡	681,878‡	262,565‡
1903–4 ……	1,329,037	132,273	183,849	727,268	1,729,023	808,007	229,919
1904–5 ……	1,244,097	127,408	154,918	562,736	1,444,894	603,162	187,487
1905–6 ……	1,054,970	189,633	297,290	984,672	2,160,693	1,091,847	251,035
1906–7 ……	1,414,659	173,275	255,389	682,851	2,017,841	916,243	277,855
1907–8 ……	1,547,251	162,422	209,817	656,832	1,924,857	1,021,453	243,879
1908–9 ……	1,516,902	196,786	233,153	723,082	1,871,299	987,394	253,592
1909–10……	1,275,850	*175,340*	224,942	733,902	1,752,822	844,841	273,390
1910–11……	1,919,658	*195,197*	256,388	650,494	2,316,704‖	*1,371,000*	
1911–12……	*1,765,000*	*214,335*	*198,000*	*494,000*	*1,277,000*‖	*1,013,000*	

IMPORTS OF SUGAR.

(Metric Tons of 1,000 Kilogs.=2,204lbs.)

Year.	Russia. *	Nether-lands. *	Belgium. *		France. *		Germany. †	Austria-Hungary.			
								Austria.†		Hungary.†	
			Raw.	Refined.	From French Colonies.	From Foreign Countries.		From Foreign Countries.	From Hungary.	From Foreign Countries.	From Austria.
1901–2	152§	91,053	13,069	983	87,982	646	1,728	414	9,488	23	36,642
1902–3	226§	92,674	12,698	950	110,973	575	1,927‡	301	9,850	32	42,755
1903–4	507§	89,161	9,336	1,023	82,510	407	6,117	66	5,382	58	28,421
1904–5	631§	72,859	5,317	474	88,533	34	5,766	74	442	32	19,970
1905–6	377§	58,929	5,303	721	79,499	699	2,669	104	54	38	24,167
1906–7	2,875§	73,943	5,126	559	102,374	832	2,566	70	78	30	31,488
1907–8	1,681*	61,764	5,950	508	107,019	781	10,386	343	78	42	34,887
1908–9	1,231*	66,155	9,240	490	106,467	803	11,226	197	84	79	29,412
1909–10	4,655*	53,769	8,794	402	105,074	7,889	4,991	79	157	196	31,581
1910–11	11,201*	80,567	6,240‖	441‖	117,425	23,730	1,446‖	...	...	...	...

EXPORTS OF SUGAR.

(Metric Tons of 1,000 Kilogs. = 2,204 lbs.)

Year.	Russia. *	Netherlands. *	Belgium. *		France. *	Germany. †	Austria-Hungary.			
							Austria †		Hungary.†	
			Raw.	Refined.			To Foreign Countries.	To Hungary.	To Foreign Countries.	To Austria.
1901–2 ...	134,295 §	142,663	139,922	44,020	479,033	1,094,838	572,697	36,669	163,081	12,031
1902–3 ...	137,656 §	140,228	144,032	38,984	209,411	1,061,208‡	530,151	42,811	221,767	12,541
1903–4 ...	252,295 §	143,510	87,322	43,015	234,859	786,261	391,209	29,905	132,830	8,195
1904–5 ...	180,246 §	121,672	98,235	42,836	235,577	692,402	331,499	21,504	106,806	3,515
1905–6 ...	99,295 §	144,277	110,766	74,662	362,650	1,033,590	628,387	26,438	152,050	3,569
1906–7 ...	177,272 §	147,895	135,398	65,612	306,831	993,214	556,590	36,879	161,423	4,468
1907–8 ...	294,698*	125,059	77,905	61,915	275,339	866,415	626,810	36,135	161,406	5,097
1908–9 ...	265,920*	173,829	83,620	64,118	211,075	754,574	606,563	32,946	154,022	4,034
1909–10...	88,419*	130,011	45,800	76,553	233,801	705,094	457,196	34,384	169,949	4,627
1910–11...	326,828*	167,405	59,112 ‖	97,068 ‖	114,365	1,003,223 ‖	...	...	...	...

* Years ending 31st August. † Years ending 31st July prior to 1903; ending 31st August in 1903 and subsequent years.
‡ 13 months. § Calendar years. ‖ Provisional figures.

EUROPEAN SUGAR INDUSTRY.

Tables showing the consumption of sugar and the amount of import and excise duty in various European countries. The United Kingdom is not, at present, a producer, but it may be interesting to give, for the past few years, the approximate yield of the sugar import duty, which was as follows:—

1907	£6,724,000
1908	4,057,000 (Duty reduced.)
1909	3,066,000
1910	3,028,000
1911	3,164,000

CONSUMPTION OF SUGAR.

(Metric Tons of 1,000 Kilogs. = 2,204lbs.)

Year.	Russia.	Netherlands.	Belgium. ‡	France. §	Germany.	Austria-Hungary.	
						Austria.	Hungary.
1901–2	708,549§	75,019	60,000¶	431,992	672,341	264,449	82,323
1902–3	733,620§	78,430	60,000¶	371,119	730,748	339,369	92,395
1903–4	764,581§	79,854	92,249	699,030	1,021,820	338,583	111,015
1904–5	848,721§	82,061	71,714	542,411	867,916	300,003	96,825
1905–6	871,066§	89,116	79,500	585,011	1,014,321	349,413	118,152
1906–7	947,000§	93,698	86,605	577,666	1,041,976	348,000	127,137
1907–8	951,831‡	93,982	94,007	586,586	1,082,953	359,079	123,812
1908–9	1,007,356‡	99,696	99,168	605,962	1,121,808	380,075	130,326
1909–10	1,140,197‡	101,091	99,975	607,567	1,134,241	387,697	137,149
1910–11	1,177,324‡	106,967	110,241‖	620,375	1,239,990‖	599,726	

AMOUNT OF IMPORT DUTY.

Year.	Russia.	Netherlands.	Belgium. ‡	France. §	Germany.	Austria-Hungary.	
						Austria.	Hungary.
	Roubles. §	Gulden.	Francs. §	Francs. § ††	Marks. †	Francs. §	Francs. §
1901	30,364	Imported Sugar is only subject to Excise Duty. (See below.)	503,000	14,000	456,000	22,000	3,000
1902	27,892		318,000	15,000	714,000	104,000	39,000
1903	29,861		524,000	14,000	776,000‡	9,000	3,000
1904	46,029		267,000	18,000	1,219,000	5,000	2,000
1905	40,208		252,000	13,000	615,000	4,000	2,000
1906	36,334		260,000	33,000	535,000	10,000	2,000
1907	51,476		232,000	41,000	482,000	6,000	2,000
1908	52,143		210,000	41,000	503,000	26,000	2,000
1909	584,000*		203,000	47,000	426,000	6,000	9,000
1910	1,388,000*		188,000	246,000	353,000	4,000	12,000

AMOUNT OF EXCISE DUTY.

Year.	Russia.	Netherlands.	Belgium. ‡	France. §	Germany.	Austria-Hungary.	
						Austria.	Hungary.
	Roubles. §	Gulden. §	Francs. §	Francs. § ††	Marks. †	Francs. §	Francs. §
1901	71,754,000	15,544,000**	10,723,000	152,064,000	146,685,000	104,197,000	32,527,000
1902	81,277,000	16,705,000**	11,618,000	172,421,000	143,618,000	108,175,000	33,940,000
1903	75,542,000	17,572,000**	8,491,000	155,643,000	154,163,000	112,329,000	36,834,000
1904	78,817,000	20,041,000**	16,147,000	148,134,000	141,699,000	125,191,000	43,494,000
1905	78,734,000	19,519,000**	13,522,000	131,555,000	121,177,000	126,915,000	41,480,000
1906	108,826,000	21,491,000**	15,938,000	145,246,000	141,129,000	141,716,000	46,000,000
1907	101,467,000	22,389,000**	17,133,000	154,642,000	145,900,000	137,784,000	49,132,000
1908	93,613,000	22,306,000**	17,464,000	158,458,000	150,047,000	147,571,000	51,211,000
1909	123,094,000*	23,641,000**	18,218,000	163,616,000	157,293,000	155,380,000	53,066,000
1910	125,893,000*	23,671,000**	19,632,000	165,518,000	158,474,000	155,179,000	55,962,000

* Years ended 31st August of the year following that stated.

‡ Years ending 31st August. § Calendar years. ‖ Provisional figures. ¶ Approximate figures.

** Net amount after deducting bounties to manufacturers and refiners.

†† Amended figures. The figures as to Import Duty supplied by the French Customs Administration and published in previous numbers of this abstract included also the amount of the consumption (Excise) Duty on Foreign and French Colonial sugar imported into France collected by the administration referred to. The amended figures now shown for the receipts of Excise Duty have been increased accordingly. The opportunity has been taken to make some minor adjustments in the figures.

Only by study and some thought will these figures yield their secret to the unaccustomed student. They should be used in the light of the Brussels Convention, which kept and keeps a ring, and prevents nature's bounty from reaching the consumers. That convention enables interested parties to scheme for a smaller production, and yet to secure a larger profit from high prices, from high prices which are a clog to trade, and may mean the difference to many consumers between plenty and a life of stint and shiftiness.

ADDENDUM.

Just before the close of the earlier portion of the session Mr. Sydney Buxton, M.P., the President of the Board of Trade, in reply to Mr. Thos. Lough, M.P., announced that before the 1st September the Government would give the requisite twelve months' notice of withdrawal from the Brussels Convention. On the 7th August, just before the adjournment, the House of Commons discussed this matter, the Government stood quite firm upon it, and before these words can appear will have "denounced" the Convention by giving notice of withdrawal. All the leading positions taken up in this paper, which was based on official reports, were supported in that short discussion in the House of Commons. It should be observed carefully that a number of the Continental countries have been induced, since April last, to sign a renewal of the Convention for another five years, Russia being allowed to send westwards—that is, to us—an extra 350,000 tons of sugar during the next three years. That probably means that by the Permanent Commission at Brussels an attempt will be made to regulate the supply of sugar on our market, spite of the fact that we are withdrawing from the Convention. Since these signatures to a renewal were obtained, however, the withdrawal of Great Britain and of Italy from the Convention is a capital fact which may alter the position. Many are of opinion that Russia will not be long before she breaks away from the Convention, seeing that her liberty to export her sugar is carefully limited by those who manipulate the Convention. It is difficult to find a reason why Russia should remain in the Convention.

An attempt has been made by those who were promoting the growth of beet crops in this country to induce the Government to remain in the Convention on their behalf. In vain. The idea is as objectionable as to remain on behalf of the West Indian producers. In general an industry cannot be of permanent value unless it can be conducted on an economic basis; and for the rest, the result, and the object of such a Convention as that of

Brussels is to enable " the interests " to manipulate the market in their own favour. An open market avoids favour and does not offend justice.

Just as this was completed our Foreign Office issued copies of the correspondence with the Belgian Government respecting the decision on the Convention. This proves that on the 5th August our Government gave notice in Brussels to withdraw from the Convention as from September, 1913. In doing so it added that nothing would be done on this side to encourage bounties, give preference to our Colonies, or impose a higher Customs duty on beet than on cane sugar; and went on to express the hope that the Convention would do nothing inimical to sugar and sugared products which would be detrimental to British trade. This last point is that to which Britons of every school will turn with much interest; and need it be said that it would not do to fall asleep over the matter, for is not "eternal vigilance the price of liberty?" The only object of maintaining the truncated Convention for another five years is to try to manipulate the quantity of sugar to be placed on the British—that is to say, the best—market.

W.

The Coal Crisis, 1912.

BY ROBERT SMILLIE.

INDUSTRIAL struggles of a more or less serious character have been so frequent during recent years that, as a nation, we have almost come to look upon strikes and lock-outs as ordinary everyday occurrences which are inevitable. However far-reaching their consequences may be in dislocating trade and bringing to the very verge of starvation hundreds of thousands of the poorest of our people, and even threatening with ruin many of the capitalist class, when a settlement of the dispute which is the immediate cause of the trouble for the moment comes about, when the crisis has passed away, we are apt to forget within a very short period the horrors through which we have passed, and settle down again to the humdrum of everyday life, to await the next upheaval, which may carry with it even more serious consequences to industry, and even to the stability of the nation itself, than any of the struggles of the past.

To such an extent has this apathy and indifference carried us that the probability is that by the time this article appears in print the public, speaking generally, will have forgotten, to a very great extent at least, the serious national crisis caused by the great coal strike of the early months of last year. It may be convenient to forget as speedily as possible disagreeable experiences of the past, but it cannot be the wisest course to merely blot out of the memory all the wars of the past, international and industrial, which have retarded civilisation, and brought nations and industries to the verge of bankruptcy and ruin, without an endeavour being made to find out by careful study whether or not there are any lessons to be learned from past experience which might be a guide to the future. Should we not face the situation and frankly admit at once that such industrial upheavals as we have passed through recently are evidences of serious discontent, and that there must be causes at work of a very insidious nature, which, if laid bare and dealt with in an intelligent manner, might be removed, and a state of matters established which would lessen to a very great extent the chances of a repetition of the chaos and semi-anarchy through which we have recently passed?

THE COAL CRISIS, 1912.

Any intelligent person who holds the idea that a widespread cessation of labour in any of our industries can or does come about without serious and well-defined cause must be lacking in information as to the situation of matters. The workers do not enter light-heartedly into a life-and-death struggle with their employers merely for the fun of the thing. The full history of most of our recent lock-outs and strikes will ultimately be written by an unbiassed historian, and, when it is, it will be found that in nearly every case there have been long-standing grievances appealed against and left unremedied, cases of habitual ill-treatment of individuals, and often general tyranny borne with impatience, which might at any time break out into open revolt when an opportunity presented itself.

THE REVOLT OF THE MINERS.

When a general strike of the miners of Great Britain was declared on the first of March last year there were many people who seemed to be awakening from sleep, and who began to ask themselves what the trouble was all about. The majority of the people of this country do not seem to take any interest in the mining community, unless at a time when a fearful calamity takes place, which sweeps into eternity in a few seconds some hundreds of human souls, leaving many mothers, widows, and children weeping over the loss of the dear ones, and incidentally leading to those acts of noble heroism in rescue work which have characterised the miner in every part of the country—at those times heartfelt sympathy goes out to the miners and their dependents. Then it is freely admitted that men and lads engaged in such hazardous employment should receive special and even generous treatment. After a little while, however, when the excitement dies down, the general feeling seems to be that the miner is a well paid, State protected, almost a pampered individual.

THE MINERS AND ORGANISATION.

The miners were amongst the first of the workers of this country to recognise the value of combination. The dangerous nature of their calling, and the petty tyranny to which they were often subjected, taught them the lesson that union was strength, and that many reforms which could not be secured while they stood as individuals could be accomplished if they were knit together in combination. The consequence of this was that, even when it was a crime for workmen to combine, the miners in many localities had their unions, and held their business meetings in secret.

When the laws against workers' combinations were repealed trades unionism amongst miners received a great impetus, and associations sprang into being in almost every centre of the country. The first aim of the associated miners was to improve wages by collective bargaining, to regulate the hours of labour, and to appeal to Parliament for greater safety through mining legislation.

In some parts of the country the miners' unions were stable concerns, while in other districts the organisations were intermittent, lasting only long enough to prove their weakness through the failure of a strike undertaken to improve in some respect the position of the mine workers. Even in the early days of the mining organisations strikes and lock-outs were far more frequent than they are to-day, but seldom, of course, on a very extensive scale. For many years the idea of national union, or even federation, had not a front place in the miners' programme; but it gradually dawned upon those who were taking a leading part in the unions that national organisation was just as much a necessity to undertake national work for the miners as local unions were required for the protection of local interests. Over thirty years ago what was called a national union was formed, which joined together by a rather weak federation all the then existing miners' unions. Its chief purpose was the securing of legislative reforms, and it was very useful in this respect. No attempt was made by this body to deal with the wages question on national lines, though on many occasions valuable financial assistance was given to districts in which the men were engaged locally in a fight for improved conditions.

Up to about the year 1890 wages in the mining trade fluctuated upward and downward more frequently, and with greater rapidity, than has been the case recently, and it was a fixed principle, recognised by both mine owners and workmen, that the selling price of coal should govern the wages of the miners, and, even when unbridled and foolish competition amongst the owners themselves reduced the price of coal a long way below its real value, the workmen's wages were the only point of relief to which coal masters could turn, and reduction after reduction took place.

About this time a new idea was enunciated by some of the younger amongst the men's leaders. At conference after conference the idea of a minimum point, below which wages should not fall, was put forward and backed up by powerful arguments. It was suggested that the minimum should be fixed at a reasonable point, and that wages should govern prices, rather than that prices should govern wages. This new principle was scouted, even by some of the older leaders of the miners, as utopian. It was against the law of supply and demand, they said, and it could never be realised. About the time that the minimum wage was first advocated at a conference, in the year 1886, a strike against a reduction in wages of 15 per cent. took place in the county of Northumberland. The strike lasted nearly four months, and ultimately the men resumed work at a reduction of 12½ per cent. in steam coal collieries, and 6¼ per cent. in soft coal collieries. Shortly after this dispute a strike against a reduction in wages took place in the county of Durham, and after a struggle lasting some months a settlement was come to by which the men accepted a reduction in wages.

A NEW IDEA AND A NEW FEDERATION.

In 1890 a new national organisation was formed, called the "Miners' Federation of Great Britain." This new movement was inaugurated by the men who favoured the idea of pressing forward the ideal of a recognised minimum wage, and the chief objects aimed at were the living wage and a legislative eight hours day for miners. Of course, it also aimed at assisting any district connected with the federation which might be in difficulties, and of securing by legislative enactment measures for greater safety in and about the mines. At its first inauguration the new federation consisted of what was known as the English districts, leaving out Durham and Northumberland, the two important and well-organised northern counties. The miners of Scotland and South Wales were poorly organised at this time, and not in a position to throw in their lot with the new movement. The following districts composed the federation as its first conference:—Yorkshire, Lancashire and Cheshire, Leicestershire, South Derbyshire, North Wales, and Cumberland. Delegates at the first conference represented a membership of 166,000. The newly-formed federation had an early opportunity of testing its loyalty to the principle of a minimum wage. In 1893 miners' wages in the federated English counties stood at a point representing 50 per cent. higher than the 1888 basis. The wages in 1888 stood at the lowest point which had been reached for nearly half a century, and from 1888 to 1894 advances amounting to 50 per cent. on the 1888 basis had been secured. The mine owners in the federated English area intimated a reduction in wages on the ground that trade was bad and prices of coal had fallen. The Miners' Federation decided to oppose any reduction, claiming that the rate then existing should be recognised as the lowest living minimum. As the employers insisted upon a reduction, a strike was declared, and the miners in the whole of the federated area loyally carried out the mandate. The stoppage lasted for eighteen weeks, and through the intervention of Lord Rosebery a settlement was ultimately effected, the workmen returning to work under agreement, and with a Conciliation Board established for the future regulation of wages, but without any reduction. The victory of the federated forces, dearly bought as it was when one considers the suffering it entailed, gave a fillip to the minimum wage ideal, and in January, 1894, the Scottish miners were admitted into the Miners' Federation. In this year the wages of the Scottish miners stood at 50 per cent. above the 1888 basis, advances having been secured during the stoppage of the previous year in the English coal fields. The Scottish mine owners demanded a reduction of 1s. per day, or 25 per cent. on the 1888 basis. The Scottish miners put their case before a conference of the Miners' Federation of Great Britain, and, with the consent of that body, a general stoppage took place in Scotland in June, 1894. The strike lasted from fifteen weeks in some districts to seventeen weeks in others, but ultimately the men were forced to resume work at the reduction of 25 per cent. The English districts supported the Scottish members financially to the fullest extent in their power.

In 1897 the miners of South Wales entered into a strike having for its object the abolition of the existing sliding scale, by which their wages had been regulated for many years, and the recognition of the principle of the minimum wage. This stoppage was practically general over the South Wales coal field, and, though the men made a splendid fight, which lasted for about nineteen weeks, they had to resume work ultimately without having secured their object. This fight, however, led to the abolition of the sliding scale and the establishment of a powerful organisation which ultimately led to the formation of a Conciliation Board and the recognition of the principle of the minimum wage.

During the time that these struggles were in progress the miners in the other districts which were not affected continued at work, and, although the stoppages led to considerable dislocation of trade in the districts affected, the nation as a whole did not feel the effect very much, and, as the output was largely increased in the districts where the men were at work, the shortage caused by the sectional stoppage was partly covered. This fact brought home to the leaders of the miners in the various districts the necessity which existed for widening the sphere of influence of the national organisation in order that general action might be taken over the whole of the British coal field should the necessity arise. Shortly after the strike of 1897 the South Wales miners joined the Miners' Federation, and a few years later they were followed by the two northern counties, Northumberland and Durham, who had remained outside chiefly because of their opposition to the eight hours day by law.

THE COAL CRISIS, 1912.

BUILDING UP THE NATIONAL MOVEMENT.

In spite of the fact that in most of the big fights which had been entered upon during the previous ten years the men had been defeated, the membership of the local county organisations of the miners went up by leaps and bounds, and the inclusion of Scotland, South Wales, Northumberland, and Durham into the Miners' Federation of Great Britain raised the membership of that body from 166,000 in 1893 to 600,000 in 1909. In every district during this period there had been an enormous increase in membership, and the central federation became the largest and most powerful organisation of its kind in the world.

In 1909 a reduction of 25 per cent. in wages was again threatened in the Scottish coal field, and, as this would have brought the miners' wages under the point which they had decided to insist upon as a minimum, it was decided by a conference of the Miners' Federation of Great Britain to resist the reduction. A ballot of the whole members was taken, and an enormous majority voted in favour of a general stoppage should the reduction of wages in Scotland be insisted upon. As the result of negotiations which were entered into at the Board of Trade in London, it was ultimately agreed that the threatened reduction should be withdrawn, and a three years' agreement was entered into. An agreement subsequently entered into between the South Wales mine owners and the representatives of the workmen secured the recognition of the minimum wage in South Wales.

.MORE RECENT EVENTS.

It was necessary to deal at length with the history of the mining movement during the past few years in order that more recent developments may be more easily understood. During the general miners' strike of last year those who were deeply interested, but were not in close touch with the inner workings of the movement, had great difficulty in understanding what the real issue between the mine owners and their workers was. It was pointed out that the miners in all of the districts had already secured the recognition of the minimum wage, and if this were so the present trouble was quite unnecessary. Even newspapers circulating in mining districts, which are usually well informed upon mining questions, confessed themselves at a loss to understand what the real issue between the workmen and the employers was. To the mine owners and the miners there was never any dubiety as to the cause of the dispute, and the importance of the principle involved was exemplified by the tenacity with which both sides held to their points and refused to give way. The minimum wage dealt with in this article up to the present time has been the minimum percentage higher than the rates ruling in 1888, and applying to wages generally. The recognition of the minimum wage by agreement was an understanding that no general reduction in wages could take place below a certain point, understood in some districts as 37½ per cent. higher than the wages in 1888, which were taken as a basis. In other districts the general minimum recognised was 50 per cent. higher than the rates of 1888. While this recognised minimum wage rate protected the workman against a general reduction in wages below a certain point, it did not protect the individual workman under all circumstances. Miners working at the coal face engaged at coal getting are, generally speaking, paid by fixed ton rates, and the amount of wages earned depends upon the amount of material produced. Many difficulties may come in his way, such as thin coal, hard coal, water, faults, &c., which make it impossible for a miner to produce the amount of coal which would be his output under normal conditions. He might thus find that, while his ton rate remains the same, and an equal amount of effort is expended by him, his wages might be less by 1s., 2s., or 3s. per day. In many price lists most of the difficulties which may be met with are provided for, and where this is not done an agreement is often arrived at between the workmen and the management. In thousands of cases, however, it was found that workmen who suffered in their earnings through abnormal conditions in the mine were harshly treated, and often denied any redress at the end of the pay. The amount of wages in many cases under the above circumstances depended upon the caprice of some under official, who, whatever his own feelings might be in the matter, was responsible for keeping the expenses down to the lowest possible amount. Another complaint of a long-standing nature, which is fairly common in many mining districts, is that of over-crowding of certain sections of the mine. As a miner is paid by results, it is fairly obvious that, although his working place may be normal, unless the material produced by him is taken away regularly, and to the full extent of his ability to produce, he falls short of his wages. Thus, if forty miners who are paid by results are working in a section where the haulage arrangements are suitable to remove the material produced by thirty-five men only, then there is a loss of earnings over the forty miners equal to the wages of five men. Again, it was found to be no uncommon thing for bodies of miners to go into the pit, expecting to accomplish a day's work, and then to find that it would be some time before work could be commenced, as something had gone wrong. In some cases they might be required to wait for two or three hours before starting to work, and, of course, at the end of the shift they found that their earnings were considerably curtailed. In many instances, where men could not get started to work at the usual time, they have claimed the right to return home again, but they have been told that they must remain underground or leave the employment altogether. Another serious grievance which helped to fan the flame of discontent which ultimately led to the final crisis was the low rates of wages paid to boys and other grades of underground workers. While general advances of wages have been secured over the whole British coal field since the 1888 period, it was found, when careful inquiry was made, that in many districts adult underground workers in some grades of employment were working for less than 4s. per day, and that many thousands of boys of from thirteen years to fourteen years of age were receiving less than 2s. per day. The growing discontent with this state of matters had found expression at conference after conference, and it was fully understood that it was only a matter of time until action of a drastic nature would be taken to secure redress unless the employers, either nationally or through the local Conciliation Boards, came to an agreement whereby the question of abnormal places, at least, would be settled on a satisfactory basis.

Although these grievances applied to all of the districts to some extent, the question of non-payment for abnormal places caused more discontent in South Wales than in any other of the British coal fields. The position in South Wales in connection with abnormal places was aggravated to some extent by a rather peculiar method by which the men at many collieries were paid for the material produced. It has been pointed out in this article that miners, generally speaking, are paid a certain rate per ton for the coal produced. The usual system is to pay on gross weight, but many coal masters in South Wales and a few in Fifeshire pay only on the large coal sent to the surface, the small coal or dross being produced without any payment, or in some cases a few coppers per ton. The small coal is taken from the large coal on the surface by a system known as "Billy Fairplay," and it often happens that under certain circumstances a workman may find that at the end of the day he has produced more small coal than large, and, though he may have left a large portion of the small coal in the mine, his earnings may be reduced by one-third or even by one-half. It thus turns out that, if the coal in a miner's working place becomes hard and difficult to produce, his earnings are limited on account of limited output. On the other hand, a miner who is working under the "Billy Fairplay" method of weighing finds that when the coal in his working place turns very soft, and he is able to produce a greater quantity of it, his wages are limited because he produces a greater proportion of small coal for which little or nothing is paid. This system of payment had certainly something to do with aggravating the matter in the South Wales coal field, and the Welsh delegates at every conference naturally clamoured for something being done of a national character to secure payment for abnormal places. It must be remembered that at this period of the proceedings the agitation was strictly confined to the question of fair payment to miners when their working places changed from normal to abnormal, and when their earnings were curtailed through no fault of their own, and often, indeed, when they were working a great deal harder than they required to do under ordinary conditions. It will hardly be denied that this claim was a reasonable one, and most people would think that it would only require to be put forward and it would at once be conceded, but this is not so.

As the result of a resolution passed at a national conference, the miners' representatives approached the coal masters locally with a view to getting a settlement of the abnormal place question. At a further national conference it was reported that all local efforts had failed, and it was then agreed to ask the coal masters to convene a joint conference representative of the whole coal mining trade of Great Britain in the hope that a national settlement of the abnormal place question might be arrived at.

In order to make it clear what the claims of the miners were at this time, it will be well to give the resolution of the special conference of the men's delegates which led to the calling of a joint conference of employers and workmen. This resolution was passed after the failure of the local negotiations to secure a settlement:—

> That, having heard the reports from the districts on the abnormal places question, this conference instructs the officials of this federation to arrange with the coal owners of the United Kingdom for a joint meeting to consider the question of paying the district minimum rate for work in abnormal places. Failing to get satisfaction on this question, that a conference be called without delay, to decide on a ballot of all the members of the federation to ascertain if they are in favour of ceasing work until the district minimum wage is obtained.

This joint conference was held in the Westminster Palace Hotel, London, on September 29th, 1911, and the case on behalf of the men was put by the then President of the Miners' Federation, the late Mr. E. Edwards, M.P. Mr. Edwards stated the claims of the men in a most forcible manner, but without passion or bitterness. The representatives of the employers, after full consideration, submitted the following proposals:—

> (1) The owners recognise the right of workmen who are engaged in places which are abnormal to receive wages commensurate with the work performed.

> (2) The customs and circumstances of the different districts vary so much that it is, in the opinion of the coal owners, impossible to deal with the question collectively as applied to the whole kingdom, and, therefore, the method of dealing with it can only be satisfactorily settled locally in the different districts.
>
> (3) This collective meeting of coal owners, therefore, recommends the coal owners of the various districts of the kingdom to meet the representatives of the men in their respective districts when requested to do so.
>
> It must be understood that, in coming to the foregoing resolution, the meeting must not be assumed to have done anything in abrogation of existing agreements.

These proposals were considered by the men's side, but could not be accepted, but the following counter proposal was submitted to the coal owners:—

> That this joint conference of coal owners' and miners' representatives recognise the right of a miner working at the coal face at the fixed tonnage rates to receive full wages if employed in an abnormal place, the rate to be *the average rate of wages previously earned by the workman under normal conditions*, which shall not be less than the recognised minimum or county average rate paid in each district.
>
> Further, machinery shall be set up in the various districts for the purpose of deciding the question as to whether the place in dispute is abnormal. Pending the settlement of the dispute as to whether or not the place is abnormal, the man to be paid the district rate.

The employers could not accept this proposal, and the meeting broke up without coming to any decision.

The delegates who had met the owners in the joint national conference held a meeting immediately after the failure of the negotiations, and as a proof that they were anxious to secure a settlement without resorting to drastic measures passed the following resolution:—

> That, in view of the employers having admitted the right of men working in abnormal places to be paid fair wages, and of their having recommended that the owners in each district should enter into an arrangement to carry this out, we hereby recommend that the owners in each district should now be met on the subject, and a national conference be held at the earliest possible date to consider the result of further negotiations.

There is no possible doubt that, had the mine owners at this joint national meeting met the men in a more reasonable spirit, a settlement would have been effected, and the ultimate struggle avoided. It was already felt by the men's representatives, however, that there was a strong section in the ranks of the owners who were adverse to a settlement of the men's claims on anything like reasonable grounds, and that the strongest opposition came from the coal owners of South Wales and Scotland. The clause in the employers' proposal, "commensurate with the work performed," had often been heard before, and if their proposal had been accepted as it stood matters were left exactly where they were. The difficulty which the men had to face in dealing with a claim for payment for abnormal places was that in most cases the management claimed the sole right of judgment as to whether or not a working place was normal or abnormal. At the majority of collieries there was no joint machinery set up to deal with claims of this nature, and the workmen were getting tired of being told, when claims were put in, that it was the men who were deficient, and not the places. That, as a matter of fact, a large body of the miners were malingerers, who wished to claim money in the shape of wages for which they were not entitled.

At this time Mr. Edwards told the coal owners that they had shut the door on any hope of a settlement, and in the struggle which was now inevitable the claims of the men would not be so modest as those which the employers had disposed of in such a light-hearted manner. There was now very little expectation on the part of the workmen that local negotiations with the employers would serve any good purpose. Nevertheless, local meetings were arranged in accordance with the advice given by the delegates who had attended the joint conference, but the outcome was again failure.

THE SOUTHPORT CONFERENCE.

This brings us up to the annual conference of the Miners' Federation of Great Britain, which opened in Southport on October 3rd, 1911. On the agenda for this meeting were several resolutions dealing with the general wages question, payment for abnormal places, &c., and it was generally agreed that the federation had reached a crisis in its history, and that before the proceedings closed a general resolution would be carried dealing with the question of a guaranteed individual minimum wage for every person employed underground. The long delay in dealing with the question of payment for abnormal places had caused disappointment and bitterness. Feeling ran high, and several important resolutions on the agenda did not receive the attention due to them; the minds of the delegates were centred upon the action to be taken to secure a guarantee that men and boys connected with the federation would be assured of reasonable wages for work performed underground.

The following resolutions in connection with the wages question appeared on the agenda:—

From Durham:—

> That we seek through the Miners' Federation that the minimum wage of this county shall not be below 6s. per day, the percentage to come on or off at the same ratio as at present.

From Yorkshire:—

> That the annual conference of the Miners' Federation of Great Britain believes that the time has come when a special effort should be made to extend and raise the present minimum to at least 8s. per day for colliers, and remits to the Executive Committee to devise the best means of raising the present minimum in the federation area to that extent.

From Somerset:—

> That the federation take immediate steps to secure an individual district minimum wage for all men and boys working in mines in the area of the federation, without any reference to working places being abnormal.

From Lancashire and Cheshire:—

> That the employers in the federated area be called upon to pay a minimum wage of 7s. a day for all coal getters, and to provide lights, explosives, and tools free of cost. In the event of the employers refusing to agree to this by the 1st November, 1911, then the 21st rule to be put into operation to demand the same.

It will be noticed that none of those resolutions dealt with the question of abnormal places, but in one of them the "individual district minimum wage for all men and boys working in mines" is mentioned for the first time.

In addition to those resolutions, the Scottish Miners' Federation had a motion down, that at the end of the existing wages agreement in Scotland, July, 1912, the federation assist the Scottish miners in raising their minimum wage from 6s. to 7s. per day. After some discussion it was agreed to appoint a committee to draft a composite resolution to include the principle aimed at in all of the resolutions on the agenda dealing with the wages question, and, as the result, the following resolution (which ultimately was known as the Southport resolution) was placed before the conference:—

> That the federation take immediate steps to secure an individual district minimum wage for all men and boys working in mines in the area of the federation without any reference to the working places being abnormal.
>
> In the event of the employers refusing to agree to this, then the amended 21st rule of the federation be put into operation to demand the same. That a conference be called on November 14th for the purpose of taking action under Rule 21.

Rule 21 referred to in this resolution provides for a ballot being taken over the whole federation area on the question of a general strike.

At a conference held in London on the 14th and 15th November, 1911, reports were taken from the various districts, after which the following resolution was agreed to:—

> That this conference, having heard reports from districts on the minimum wage question, is glad to learn that those districts and counties associated with the English Conciliation Board have obtained from the committee of the

employers' side of the board the principle of the minimum wage for all men and boys working underground. We, therefore, are of opinion that this conference should stand adjourned to a further date, so that further efforts may be made to bring about a satisfactory settlement.

At this period the men's leaders began to feel that some sections of the mine owners were not desirous of having the dispute settled in a peaceful manner, and in view of the fact that the English coal masters, covering nearly the whole of the important midland counties, seemed willing to accept the principle which the men sought to establish, the feeling grew stronger that an effort should be made to have any further negotiations carried on nationally, in order that a general settlement might be arrived at. As the outcome of this feeling, the following resolution was carried:—

> That this conference, having heard the reports from all districts in reference to a demand for a district minimum wage, is of opinion that the best course to pursue at the present juncture with a view to attaining that object with the least delay is to negotiate nationally; and we, therefore, instruct the Executive Committee of the Federation to formulate a claim for each district. And, in order to give effect to this resolution, the Executive Committee, with additional representatives, meet the coal owners of Great Britain at the earliest date, and report immediately thereafter to a national conference, but that this resolution shall not prevent or interfere with the negotiations now being carried on in the various districts of the federation, and that this conference stands adjourned to December 20th to receive final reports.

A further national conference was held in London on December 20th, at which reports were given in from various districts. The reports went to show that little, if any, progress had been made in the negotiations which had taken place since the previous conference. There was still hope that in what was known as the English area terms might be arranged, but, as the miners were now determined to have a national settlement or none, it was decided that a ballot vote of the members be taken on the question of a national strike.

It was agreed that the ballot should be taken on the 10th, 11th, and 12th January, 1912, and that no half members be allowed to vote. It was further resolved that, in the event of the ballot resulting in favour of a national strike, notices should be given in in every district so that all might terminate by the end of February, 1912.

The General Secretary, Mr. Ashton, was to be supplied from every district with the claims to be put forward by the men, so that they might be tabulated. The form of ballot paper adopted is rather interesting, as it proves that the miners, in pressing their claims for a recognised wage for all men and boys employed underground, were willing to agree that joint machinery should be set up in every district to ensure that the employers should be protected against injustice.

The following is a copy of the ballot paper:—

> Are you in favour of giving notice to establish the principle of an individual minimum wage for every man and boy working underground in every district in Great Britain?
>
> That during negotiations special machinery be set up in each district for dealing with exceptional cases, such as old and infirm workmen.

At a conference held in Birmingham on January 19th, 1912, it was reported that the ballot vote showed an enormous majority in favour of a general stoppage, and in none of the districts was a majority shown against a strike. The following resolutions were passed at this conference:—

> Seeing that the ballot vote is in favour of tendering notices in accordance with the resolutions passed at the conference held on December 21st, 1911, this conference agrees that notices be tendered in every district so as to terminate at the end of February.

And also:—

> That an intimation be made to the employers that the workmen's representatives are prepared to meet them to continue negotiations in the districts and nationally with a view to arriving at a satisfactory settlement.

At this time the claims of the various districts were tabulated, and, after some modifications by the men's executive, were presented to a conference held in London on February 2nd.

The following are the claims formulated for an individual minimum wage in each district for piece workers getting coal:—

	s.	d.		s.	d.
Yorkshire	7	6	Bristol	4	11
Lancashire	7	0	Cumberland	6	6
Midland Federation ... 6s. to	7	0	Scotland	6	0
Derbyshire .... 7s. 1½d. to	7	6	South Wales ... 7s. 1½d. to	7	6
Notts.	7	6	Northumberland ...... 6s. to	7	2
North Wales	6	0	Durham	6	1¼
Leicester	7	2	Forest of Dean	5	6
South Derbyshire	6	6	Cleveland	5	10
Somerset	4	11			

In addition to this the following claims were put forward:—

> Individual minimum wages for all piece workers other than colliers to be arranged by districts themselves as near as possible to the present wages.
>
> That no underground adult worker shall receive a rate of wages less than 5s. per shift; this not to apply to Somerset, Bristol, or Forest of Dean.
>
> Seeing that the rates paid to the underground workers who are paid by the day are so complex and difficult to deal with generally, we leave this matter to districts, with instructions that they endeavour to arrange minimum rates for each class or grade of these workers locally to each district.
>
> Arrangements for boys' wages to be left for districts, but to be not less than 2s. per day.

When we consider the dangerous, laborious, and uncomfortable nature of underground labour, it is surprising how modest the demands of the men were, especially in view of the power wielded by their great organisation, which could paralyse, by a general stoppage, most of the great and important industries of the kingdom.

The industrial war clouds were lowering. Every moment brought the country into closer range with what threatened to be greater than any labour struggle the world had ever seen. Yet the coal masters showed no sign of agreeing to the principle that there should be some guarantee given to the underground workers that for every day spent underground there would be a decent rate of wages given.

Although there was a very strong war party in the ranks of the miners, the majority of the leaders were anxious for peace if it could be secured upon honourable terms, and another special conference was held in London on February 28th. At this meeting the following resolutions were carried:—

> That we reaffirm the resolution passed on the 7th inst. by the Executive Committee and the seventeen additional representatives from districts, and we repeat that there can be no settlement of the present dispute unless the principle of an individual minimum wage for all men and boys employed underground is agreed to by the colliery owners. We are still willing to meet the colliery owners at any time they desire to discuss the minimum wage rates of each district, as agreed upon at a special conference of this federation.

Another resolution of some significance was passed at this conference:—

> That such men be allowed to work on the expiration of the notices as are required for the general safety of the mines, to attend to the ventilation, keep the water out of the mines, and attend to the feeding of the ponies, but in no case must these men be allowed to produce coal, and they must be on a day-to-day notice.

These resolutions show two things—that the men were still willing even at the last hour to negotiate, and also that they had no desire to ruin the mines.

These conferences and resolutions are dealt with at some length with a view to showing that the representatives of the miners during those trying times were willing to negotiate on details if the mine owners accepted the principle for which the men contended. Perhaps the most remarkable thing in connection with this dispute was the patience shown by the men's representatives during the long months of conferences and negotiations, local and national.

For over seven months the claims of the miners for fair consideration at the hands of the coal masters had been dealt with on mining platforms in every mining centre. They had urged their claims with a moderation which was remarkable, but with a persistency which should have left no doubt in the minds of all concerned that a general stoppage was inevitable unless their claims were conceded. Yet up to the last the general public seemed to be imbued with the idea that no strike would take place; that some concession would be made that would ensure peace, or that at the last moment the miners would think better of it and agree to continue at work. The patience with which the miners carried on the negotiations during the few months preceding the general stoppage proves that, however advanced they may be otherwise, they are slow and conservative in their methods. There is probably no trade union with anything like the same amount of power in their hands which would have carried on for such a long period negotiations of this character.

When the delegates left the conference on the 28th February they were well aware that when they were again invited to a conference the whole of the coal miners of the country would be idle. There were doubts in the minds of some people as to whether or not the miners would be loyal to the ballot vote and the resolution of their conference, but there were no doubts on that score in the minds of the representatives of the miners. They were in close touch with the men, and they knew that for a long time past the rank and file of their vast organisation were looking forward to an opportunity for testing the strength of their association. And now the time had come, and, with amazing unanimity, the tools of toil were laid down, and the overworked and oft-neglected and despised grubber in the bowels of the earth went in for a long holiday.

In some parts of the coal fields the notices were up before the 28th February, but the men did not wait until all of the contracts finished; as notices run out work stopped, and on the 1st of March the coal miners' stoppage was universal.

Within a few days of the general strike a further joint conference was held in London, but, like its predecessors, it proved abortive, and it could be clearly seen that the representatives of the Scottish and Welsh mine owners—who accused the workmen of breach of contract—were not in a mood to come to terms. This seemingly final failure to effect a settlement evidently forced the Government to the conclusion that there was no hope of any mutual arrangement between the mine owners and the miners, and that if anything could be done by outside influence it was time that action should be taken. The probability is that the Cabinet had been paying close attention to the course of events for some time, but that they felt that any interference by Government officials, however high they stood in the councils of the State, might, if prematurely offered, do more harm than good. Now, however, on the very eve of a general stoppage of the mines, the Prime Minister requested the representatives of both sides to meet with certain members of the Cabinet, at different times, in order that the Government might be placed in possession of the true position of matters, and to what extent the parties were divided. Those preliminary meetings took place at the Foreign Office, the Prime Minister, Mr. Lloyd George, Sir Edward Grey, and Mr. Sidney Buxton representing the Government.

On hearing the men's side of the question Mr. Asquith expressed himself as being favourably impressed, and ultimately stated that the claim of the miners for the recognition of the principle of the minimum seemed fair and reasonable. The Government, he said, were convinced that there were cases in which underground workers were not paid reasonable and fair wages, and, further, that this should not be so. The result of the Government's action was that the representatives of both sides were ultimately brought together in joint conference under the chairmanship of the Prime Minister, but, while the meetings were of a fairly friendly nature when the circumstances under which they were held are taken into consideration, it was found impossible to secure agreement. The whole of the English mine owners, Durham and Northumberland, as well as the great midland counties, expressed themselves as willing to accept the principle of the individual minimum wage, if safeguards for their protection could be devised, but the Scottish and Welsh coal owners refused to give way. The men's representatives were willing to give any reasonable safeguards which might be devised to protect the mine owners against malingering or other injustice, but insisted that not merely the principle should be recognised, but the schedules put forward for coal getters, and also the 5s. per day for adults, and the 2s. per day as the lowest wage for boys.

Strenuous efforts were made by the Prime Minister and his colleagues to bring the parties nearer to each other, but all to no purpose, and he had ultimately to confess to the House of Commons and to the nation that he had failed to secure a settlement of the dispute, and that the Government had decided to introduce a Mines Minimum Wage Bill into Parliament, and he asked for the whole-hearted support of all sections of the House to pass it into law.

When the Bill was brought in, the mine owners accepted the inevitable, and decided to use their influence to secure that the Bill, when it became law, would do them the least possible injury; and the miners, though they did not want legislative interference, decided to do their best to make the Bill as useful an "Act" as it was possible to make it with the limited influence they had in Parliament.

The Government refused from the first to put the coal getters' schedules into the Bill on the ground that they had not sufficient information in their possession to justify them in doing so. It was fairly generally expected, however, that the famous 5s. and 2s. clauses would be put into the Bill, as the Government representatives had declared that those figures seemed reasonable and fair, but those were not included, and this omission was bitterly disappointing to the miners.

The mine-owning interest, generally speaking, in the House of Commons fought the Bill clause by clause and line by line. They were antagonistic to this particular Bill, but they were far more bitterly opposed to the principle which underlay the measure. They did not like the idea that Parliament should affirm by legislation that minimum rates of wages should be fixed in any industry. The miners had the whole-hearted support of the Labour party, the members of which did everything in their power to increase the usefulness of this most important and far-reaching measure. The Labour members did not succeed in getting all of their own proposals into the Bill, nor in eliminating some of its most objectionable clauses, and, at the request of the miners, the party voted against the third reading on the ground that the wages schedules were not included. The Bill went speedily through the House of Lords, and early in April it passed its final stages and issued from the legislature as the Mines Minimum Wage Act.

The strike, which began on March 1st, continued during the time that the later joint conferences were being held, and while the wage Bill was being discussed in Parliament. During the last few weeks before the strike, when it was realised that a stoppage was inevitable, many of the railway companies and public works, who were large consumers of coal, had largely increased their stocks of coal. This had the effect of preventing the dearth of coal from being so severely felt as it otherwise would have been, but towards the end of the fourth week hundreds of public works were shut down, while the railway companies cut off a large proportion of their trains, and hundreds of thousands of workers outside the ranks of the miners were thrown idle. Coal masters and coal merchants who had stocks of coal on hand increased their prices to a shameful rate, and many of the poorer classes of the people were not only workless but were without food or fuel. Happily the weather during the mining stoppage was not so cold as it usually is during March, or the condition of the poor people with empty grates would have been inconceivably worse than it was. The Mines Minimum Wage Act affirmed the principle that it should be an implied term of contract that a minimum wage should be paid to every person in every grade of underground labour, unless in cases of persons who were exempted from this clause on account of old age, infirmity, or from other causes, to be fixed by joint boards, and machinery to be set up under the Act. When the Act finally became law it was doubtful whether or not the mine workers would accept it, or at least resume work until the joint boards had completed their work, and until it was known what the minimum rates were to be for the various grades in the different districts. As this meant many additional weeks of idleness and increased unemployment and suffering, a critical position arose. A ballot of the miners was ultimately taken as to whether or not work should be resumed pending the findings of the Minimum Wage Boards, and, although the members voted by a considerable majority against resuming work, it was agreed at a conference that the strike should be declared off on the ground that there was not a two-thirds majority in favour of continuing idle.

Never before in the industrial history of the workers has there been a strike of such magnitude, and never has a strike movement of any extent and duration been conducted more peacefully. When it was known that the miners' stoppage had become general it was naturally expected that within a short time there would be rioting and bloodshed. It is said that, in view of the good " copy " which would be secured in the mining districts when the colliers began to wreck the mines, and to take food where they could get it; when the local police were overpowered and the soldiers were called in to protect property, and, perhaps, to shoot down the wild rioters—a large number of special representatives were despatched to the mining districts to write up the spicy bits. Those special correspondents were sadly disappointed as far as getting " good copy "—for it cannot be thought that they really wished to see bloodshed. They found that the miners, generally speaking, were out for a holiday, and that they were filled with the best of good humour. There was much suffering in the mining centres caused by the strike, but all were doing their best to enjoy themselves, and there were no rioting, no police charges, and no military required. During the strike there were fewer breaches of the law than in normal times, and the men were praised on all hands for their behaviour during a most trying time.

With very few exceptions the newspapers of the country were dead against the miners from beginning to end. There is not the slightest doubt that many misstatements, amounting sometimes to deliberate lying, were indulged in by sections of the press for the sole purpose of injuring the men's cause. Speaking generally, the action of the press during the crisis was not creditable to our boasted love of truth and justice. The rank and file of the mining movement acted from beginning to end with the utmost enthusiasm and loyalty, their action being a credit to the trade union movement. When they were advised to resume work as the best line to take under the circumstances they obeyed the mandate loyally, although there was strong and bitter feeling in many districts against a resumption.

What are the gains and lessons, if any?

It is too early yet to measure the full results and gains and losses from the general strike. The principle of the minimum wage has been recognised by Parliament, and in the mining trade many thousands of persons will benefit through increased wages. The principle, once accepted, cannot rest where it is. Further concessions must follow.

LESSONS.

The mine owners of the country did not suffer financially through the strike. If the facts were known it would probably be found that the coal masters, as a whole, have benefited enormously from the stoppage, and the general public have had to pay dearly through the increased price of coal.

The burden of suffering fell most heavily upon the poor, and it would seem as if this had always been and always will be so under present industrial conditions.

The coal trade is far too important, and too necessary to the well-being of the country, to be in the hands of private individuals to be run for profit. It is a huge monopoly, and should be held by the Government, and run in the interest of the nation as a whole.

The miners may have many more fights in front of them, but while keeping their trades union strong and powerful to defend or attack they are going to start a strong agitation in the near future for the State ownership of the coal supply, in the interest of greater safety in the mines, for better protection and greater comfort for the mine workers, and also in the interest of the nation as a whole through a more regular and a cheaper coal supply.

NATIONALISATION OF MINES BILL.

With this object in view a Bill has been prepared, which proposes that the whole of the coal mines in the country should be taken over by the State and placed under a Minister of Mines, who would be responsible not only for the working of the mines, but also for providing a regular and sufficient supply of coal to consumers in every part of the country at reasonable prices.

The Bill proposes to buy out the mine owners at prices to be fixed by a Board of Commissioners appointed for that purpose. It is not proposed to compensate the owners of the land for the loss of royalty rents, nor to ask the landlords to pay compensation to the nation in respect to the enormous sums already drawn by them in royalties for mineral wealth which should never have been held by private owners.

The promoters of this measure are of opinion that the State can pay for the mines at a fair valuation, supply coal at reasonable prices all the year round, improve the conditions under which the mine workers are employed, and clear off the purchase value of the undertaking in twenty-five or thirty years, without a single penny of additional taxation upon the nation.

Any proposal of this kind will probably have the most strenuous opposition of the mine owners and the employing classes generally, but it is proposed to set on foot a vigorous agitation all over the country in favour of Mines Nationalisation, and it is hoped to secure the assistance of all working-class organisations, and of all advanced thinkers, in having the matter taken up by the Government at the earliest possible moment as one of those great industrial questions which is ripe for solution.

OBITUARY.

THE LATE MR. THOMAS HIND.

The Late Mr. Thomas Hind.

DIED OCTOBER 26TH, 1912.

BY the death of Mr. Hind the C.W.S. Board lost one of its oldest members. For a period of thirty-five years he assisted in the counsels of the Wholesale Society, and had looked forward to seeing its jubilee in the present year.

Prior to his election to the C.W.S. Board he was an active member of the Leicester Society, but afterwards he devoted himself to the work of the C.W.S.

In earlier days Mr. Hind took a prominent part in municipal affairs as a member of the Board of Guardians and the Town Council, but latterly the promotion of Co-operative interests occupied his mind almost exclusively.

The Late
Mr. F. A. Ciappessoni.

Died February 20th, 1912.

ELECTED on the C.W.S. Board in 1904, Mr. Ciappessoni lived to complete but seven years of service. He was nominated by Cleator Moor Society, and succeeded Mr. Robert Irving (Carlisle).

He had been associated with Co-operation for many years, and on several occasions occupied the position of President with the Cleator Moor Society.

He was elected to the Sectional Board in 1897, and afterwards served on the United Board of the Co-operative Union.

The Late Mr. F. A. Ciappessoni.

Co-operative Societies in the United Kingdom.

STATISTICS SHOWING THE POSITION AND PROGRESS OF THE CO-OPERATIVE MOVEMENT FROM 1862 TO 1910.

THESE tables have been brought up to date on the basis of the Annual Returns by Societies to the Registrar of Friendly Societies, and corrected by the more recent returns to the Co-operative Union.

The tables refer to the United Kingdom, England and Wales, Scotland, and Ireland, and give the comparison between the figures of 1910 and those of ten years ago. We have also inserted below the figures relating to profits devoted to Education.

Co-operation in the United Kingdom during 1900 and 1910.

		1900.	**1910.**	Increase per cent.
Societies (making returns)	No.	2,174	3,129	44
Members	No.	1,886,252	2,894,586	53
Capital (share and loan)	£	36,167,081	56,670,074	57
Sales	£	81,020,428	118,448,910	46
Profits	£	8,177,822	11,250,718	38
Profits devoted to Education	£	65,699	87,432	33

Co-operation in England and Wales during 1900 and 1910.

		1900.	**1910.**	Increase per cent.
Societies (making returns)	No.	1,656	2,201	33
Members	No.	1,547,772	2,380,498	54
Capital (share and loan)	£	29,018,685	44,672,755	54
Sales	£	62,923,437	91,363,861	45
Profits	£	6,208,116	8,516,176	37
Profits devoted to Education	£	53,684	72,973	36

Co-operation in Scotland during 1900 and 1910.

		1900.	**1910.**	Increase per cent.
Societies (making returns)	No.	350	414	18
Members	No.	313,686	429,796	37
Capital (share and loan)	£	6,975,160	11,395,748	63
Sales	£	17,200,882	24,346,636	42
Profits	£	1,955,274	2,682,548	37
Profits devoted to Education	£	11,984	13,889	16

Co-operation in Ireland during 1900 and 1910.

		1900.	**1910.**
Societies (making returns)	No.	168	514
Members	No.	24,794	84,292
Capital (share and loan)	£	173,236	601,571
Sales	£	896,109	2,738,413
Profits	£	14,432	51,994
Profits devoted to Education	£	31	570

CO-OPERATIVE SOCIETIES,

TABLE (1).—GENERAL SUMMARY *of* RETURNS

(Compiled from Official

YEAR.	NO. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1862	*a*454	*f*68	332	90,341	428,376	54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	*b*129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	*b*124,659	819 367	107,263	3,373,847	279,226
1866	163	240	441	*b*144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1.816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	141	113	935	330,550	2,969,573	371,541	13,012,120	936,715
1873	226	138	983	387,765	3,581,405	496,830	15,639,714	1,110,658
1874	130	232	1,031	412,733	3,905,093	587,342	16,374,053	1,228,038
1875	117	285	1,170	480,076	4,403,547	849,990	18,499.901	1,429,090
1876	82	177	1,167	508,067	5,141,390	919,772	19,921,054	1,743,980
1877	67	246	1,148	529,081	5,445,449	1,073,275	21,390,447	1,924,551
1878	52	121	1,185	560,993	5,647,443	1,145,717	21,402,219	1,837,660
1879	52	146	1,151	572,621	5,755,522	1,496,343	20,382,772	1,857,790
1880	69	100	1,183	604,063	6,232,093	1,341,290	23,248,314	*c*1,868,599
1881	66	..	1,240	643,617	6,940,173	1,483,583	24,945,063	1,981,109
1882	67	115	1,288	687,158	7,591,241	1,622,431	27,541,212	2,155,398
1883	55	170	1,291	729,957	7,921,356	1,577,086	29,336,028	2,434,996
1884	78	63	1,400	797,950	8,646,188	1,830,836	30,424,101	2,723,794
1885	84	50	1,441	850,659	9,211,259	1,945,834	31,305,910	2,988,690
1886	83	65	1,486	894,488	9,747,452	2,160,090	32,730,745	3,070,111
1887	87	145	1,516	967,828	10,344,216	2,253,576	34,483,771	3,190,309
1888	100	140	1,592	1,011,258	10,946,219	2,452,887	37,793,903	3,454,974
1889	93	123	1,621	1,071,089	11,687,912	2,923,711	40,674,673	3,734,546
1890	122	159	1,647	1,140,573	12,783,629	3,169,155	43,731,669	4,275,617
1891	117	122	1,684	1,207,511	13,847,705	3,393,394	49,024,171	4,718,532
1892	127	24	1,791	1,284,843	14,647.707	3,773,616	51,060,854	4,743,352
1893	106	59	1,825	1,340,318	15,318,665	3,874,954	51,803,836	4,610,657
1894	113	61	1,930	1,373,004	15,756,064	4,064,681	52,110,800	4,928,838
1895	123	113	1,966	1,430,340	16,749,826	4,581,573	55,100.249	5,389,071
1896	128	134	2,010	1,534,824	18,236,040	4,786,331	59,951,635	5,990,023
1897	126	165	2,065	1,627,135	19,510,007	*h*9,137,077	64,956,049	6,535,861
1898	182	227	2,130	1,703,098	20,671,110	*h*9,914,226	68,523,969	6,939,276
1899	152	298	2,183	1,787,576	22,340,533	*h*11,025,341	73,533,686	7,529,477
1900	117	356	2,174	1,886,252	24,156,310	*h*12,010,771	81,020,428	8,177,822
1901	153	332	2,239	1,980,441	25,697,099	*h*13,059,032	85,872,706	8,670,576
1902	253	335	2,466	2.103,264	27,063,405	*h*14,034,140	89,772,923	9,123,976
1903	225	381	2,523	2,215,873	28,200,869	*h*13,992,675	93,384,799	9,338,626
1904	202	323	2,664	2,320,116	29,337,392	*h*14,255,546	96,263,328	9,791,740
1905	175	249	2,745	2,402,354	30,389,065	*h*15,337,648	98,002,565	9,832,447
1906	166	239	2,823	2,493,981	31,985,848	*h*16,332,735	102,408,120	10,293,784
1907	165	287	2,846	2,615,321	33,888,721	*h*17,122,342	111,239,503	11,247,303
1908	300	156	2,858	2,701,123	35,075,112	*h*17,649,071	113,090,337	10,996,769
1909	206	119	2,985	2,794,943	36,077,053	*h*18,539,570	115,159,630	11,233,451
1910	289	172	3,129	2,894,586	37,096,630	*h*19,573,444	118,448,910	11,250,718
						Totals....	2,187,388,929	209,027.417

a The Total Number Registered to the end of 1862. *b* Reduced by 18,278 for 1864, 23,927 for sale Society, and which were included in the returns from the Retail Societies. *c* Estimated Joint-stock Companies. *e* The return states this sum to be Investments other than in Trade. Share Interest.

UNITED KINGDOM.

for each Year, from 1862 to 1910 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	Capital Invested in		Profit Devoted to Education.	Amount of Reserve Fund.	Year.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	*d*494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
479,130	1,383,063	318,477	382,846	6,696	93,601	1872
556,540	1,627,402	370,402	449,039	7,107	102,722	1873
594,455	1,781,053	418,301	522,081	7,949	116,829	1874
686,178	2,095,675	667,825	553,454	10,879	241,930	1875
1,279,856	2,664,042	....	....	....	....	1876
1,381,961	2,648,282	....	....	....	....	1877
1,494,607	2,609,729	....	....	....	....	1878
1,537,138	2,857,214	....	....	....	....	1879
1,429,160	2,880,076	*e*3,447,347	....	13,910	....	1880
....	3,053,333	....	....	13,825	....	1881
1,690,107	3,452,942	*e*4,281,264	....	14,778	....	1882
1,826,804	3,709,555	*e*4,497,718	....	16,788	....	1883
1,936,485	3,575,836	*e*4,550,890	....	19,154	....	1884
2,082,539	3,729,492	*e*5,433,120	....	20,712	....	1885
1,800,347	4,072,765	*e*3,858,940	....	19.878	....	1886
1,960,374	4,360,836	*e*4,491,483	....	21,380	....	1887
2,045,391	4,556,593	*e*5,233,859	....	24,245	....	1888
2,182,775	4,795,132	*e*5,833,278	....	25,455	....	1889
2,361,319	5,141,750	*e*6,958,787	....	27,587	....	1890
2,621,091	5,838,370	*e*6,394,867	....	30,087	....	1891
2,902,994	6,175,287	*e*6,952,906	....	32,753	....	1892
3,181,818	6,314,715	*e*7,089,689	....	32,677	....	1893
3,267,288	5,905,442	*e*7,174,736	....	36,553	....	1894
3,478,036	6,333,102	*e*7,880,602	....	41,491	....	1895
3,786,063	6,844,018	*g*13,929,329	....	46,895	....	1896
*j*3,074,420	7,602,211	*g*14,278,094	....	50,302	....	1897
*j*3,218,102	7,506,686	*g*15,753,086	....	52,129	....	1898
*j*3,461,508	8,400,099	*g*17,203,236	....	56,562	....	1899
*j*3,814,209	9,284,663	*g*18,788,895	....	65,699	....	1900
*j*4,027,696	9,606,317	*g*20,466,113	....	68,258	....	1901
*j*4,400,990	10,155,918	*g*21,305,360	....	73,753	....	1902
*j*4,553,463	10,456,634	*g*22,127,521	....	77,654	....	1903
*j*4,851,469	10,779,803	*g*22,968,250	....	79,693	....	1904
*j*4,952,745	10,691,518	*g*24,991,839	....	81.301	....	1905
*j*5,172,483	11,396,293	*g*26,725,655	....	84,035	....	1906
*j*5,532,029	12,652,542	*g*28,561,160	....	89,848	....	1907
*j*5,782,593	12,614,130	*g*29,713,548	....	88,537	....	1908
*j*5,912,093	13,296,669	*g*30,977,960	....	89,115	....	1909
*j*6,191,041	13,819,533	*g*32,687,018	....	87,432	....	1910

1865, and 30,921 for 1866, being the number of "Individual Members" returned by the Whole- on the basis of the returns made to the Central Co-operative Board for 1881. *d* Includes *f* Estimated. *g* Investments and other Assets. *h* Loans and other Creditors. *j* Exclusive of

CO-OPERATIVE SOCIETIES,

TABLE (2).—General Summary *of* Returns

(Compiled from Official

Year.	No. of Societies			Number of Members.	Capital at End of Year.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1862	*a*454	*f*68	332	90,341	428,376	54.499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	*b*129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	*b*124,659	819,367	107,263	3,373,847	279,226
1866	163	240	441	*b*144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	138	104	927	339,986	2,968,758	371,531	12,992,345	935,551
1873	225	135	978	387.301	3,579,962	496,740	15,623,553	1,109,795
1874	128	227	1,026	412,252	3,903,608	586,972	16,358,278	1,227,226
1875	116	283	1,163	479,284	4,793,909	844,620	18,484,382	1,427,365
1876	82	170	1,165	507,857	5,140,219	919,762	19,909,699	1,742,501
1877	66	240	1,144	528,576	5,437,959	1,073,265	21,374,013	1,922,361
1878	52	119	1,181	560,703	5,645,883	1,145,707	21,385,646	1,836,371
1879	51	146	1,145	573,084	5,747,907	1,496,143	20,365,602	1,856,308
1880	67	100	1,177	603,541	6,224,271	1,341,190	23,231,677	*c*1,866,839
1881	62	. .	1,230	642,783	6,937,284	1,488,583	24,926,005	1,979.576
1882	66	113	1,276	685,981	7,581,739	1,622,253	27,509,055	2,153,699
1883	55	165	1,282	728,905	7,912,216	1,576,845	29,303,441	2,432,621
1884	76	57	1,391	896,845	8,636,960	1,830,624	30,392,112	2,722,103
1885	84	47	1,431	849,616	9,202,138	1,945,508	31,273,156	2,986,155
1886	82	62	1,474	893,153	9,738,278	2,159,746	32,684,244	3,067,436
1887	84	140	1,504	966,403	10,333,069	2,252,672	34,437,879	3,187,903
1888	100	130	1,579	1,009,773	10,935,031	2,452,158	37,742,429	3,451,577
1889	89	118	1,608	1,069.396	11,677,286	2,923.506	40.618.060	3,731.966
1890	110	151	1,631	1,138,780	12,776.733	3,168,788	43,667.363	4,273.010
1891	95	108	1,656	1,205,244	13.832,158	3,390,076	48,921,697	4,714,298
1892	118	14	1,753	1,282,103	14,627,570	3,766,737	50,902,681	4,739,771
1893	98	42	1,784	1,336,731	15,297,470	3,567,305	51,577,727	4,606,811
1894	101	43	1,880	1,368,944	15,732,061	4,054,172	51,846,349	4,923,027
1895	78	70	1,895	1,423,632	16,726,623	4,570,116	54,758,400	5,382.862
1896	92	87	1,908	1,525,283	18,197,828	4,766,244	59.461,852	5,983,655
1897	73	99	1,930	1,613,038	19,466,155	*h*9,081,368	64.362,943	6,529.136
1898	73	98	1,955	1,682,286	20,618,822	*h*9,837,103	67,869,094	6,931,704
1899	84	116	1,994	1,763.430	22,276,641	*h*10,928,770	72,743.708	7,516,114
1900	63	98	2,006	1,861,458	24,088,713	*h*11,905,132	80,124.319	8,163,390
1901	107	30	2,073	1,956,469	25,620,298	*h*12,947,182	84,941,764	8,653.300
1902	143	32	2,180	2,058,660	26,937,475	*h*13,831,354	88,420,435	9,108,860
1903	129	46	2,190	2,161,747	28,057,210	*h*13,754,070	91,921,507	9,321,688
1904	154	28	2,262	2,258,158	29,177,480	*h*13,978,857	94,733,258	9.772,073
1905	121	36	2,294	2,334,416	30,211,420	*h*15,049,262	96,112,124	9,795,620
1906	135	26	2,341	2,418,186	31,795,721	*h*16,037,956	100,191,190	10,249,218
1907	123	34	2,381	2,538,371	33,689,383	*h*16,832,636	108,873,205	11,209,568
1908	264	43	2,425	2,629,070	34,873,575	*h*17,372,059	110,665,842	10,949,283
1909	166	25	2,504	2,713 645	35,849,582	*h*18,237,045	112,592,272	11,188,296
1910	232	51	2,615	2,810,284	36,843,546	*h*19,224,957	115,710,497	11,198,724
						Totals. .	2,162.832,565	208,586,253

a The Total Number Registered to the end of 1862. *b* Reduced by 18,278 for 1864, 23,927 for Society, and which were included in the returns from the Retail Societies. *c* Estimated on the Companies. *e* The return states this sum to be Investments other than in Trade. Estimated.

GREAT BRITAIN.

for each Year, from 1862 to 1910 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	Capital Invested in		Profit Devoted to Education.	Amount of Reserve Fund.	Year.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127.749	....	....	....	....	....	1862
167.620	....	....	....	....	....	1863
163.147	....	....	..	....	..	1864
181.766	..	....	....	...	....	1865
219.746	..	....	....	....	....	1866
255.923	583.539	d494,429	....	3,203	32,629	1867
294.451	671.165	137,397	166,398	3,636	33,109	1868
280.116	784.847	117,586	178,367	3,814	38,630	1869
311.910	912.102	126.736	204.876	4,275	52,990	1870
346.415	1,029.446	145.004	262.594	5,097	66.631	1871
477.846	1,383,063	318,477	382,846	6.696	93.601	1872
555.766	1,627.402	370.402	449.039	7,107	102,722	1873
593.548	1,781.053	418,301	522,081	7,949	116,829	1874
685.118	2.094.325	667,825	553,454	10,879	241,930	1875
1,279,392	2,664,042	....	....	....	....	1876
1.381.285	2.647.309	...	...	....	....	1877
1,493.842	2.609.729	....	...	..	....	1878
1.536.282	2,857.214	..	....	....	...	1879
1,428,303	2,878,832	e3,429,935	17,407	13.910	....	1880
....	3.051.665	....	....	13,822	....	1881
1,689.223	3,450.481	e4,281,243	....	14,778	....	1882
1,818.880	3,706.978	e4.490.477	....	16,788	....	1883
1.933.297	3.572.226	e4,543.388	....	19.154	....	1884
2.080 427	3,726,756	e5.425.319	....	20,712	....	1885
1,797.696	4,068.831	e3.858,451	....	19,878	....	1886
1,957,873	4.354.857	e4,490.674	..	21,380	....	1887
2,041,566	4,550,743	e5,233,349	....	24,238	....	1888
2,178,961	4,789,170	e5,832,435	....	25,455	..	1889
2,357,647	5,196,580	e6,958,131	....	27,587	....	1890
2,617,200	5,832,573	e6,390,827	...	30,087	..	1891
2,897,117	6,168,947	e6,946,321	....	32,753	....	1892
3,174,460	6,309,624	e7,076,071	....	32,677	..	1893
3,256,156	5,898,804	e7,169,710	....	36,553	....	1894
3,465,905	6,323,781	e7,876,837	....	41,491	....	1895
3,767,651	6,828,943	g13,895,043	....	46,895	....	1896
j3,031,934	7,582,623	g14,246,571	....	50,299	....	1897
j3,201,894	7,490,945	g15,699,161	....	52,118	....	1898
j3,443,627	8,380,722	g17,136,035	....	56,528	....	1899
j3,791,397	9,264,705	g18,714,549	....	65,668	....	1900
j4,002,960	9,577,474	g20,383,660	....	68,211	....	1901
j4,358,590	10,110,723	g21,183,650		73,713	....	1902
j4,515,553	10,409,588	g21,989,909	....	77,654	....	1903
j4,808,149	10,729,084	g22,805,618	....	79,691	....	1904
j4,904,571	10,639,740	g24,806,222	....	81,131	....	1905
j5,126,895	11,338,431	g26,509,234	....	84,035	..	1906
j5,475,756	12,592,253	g28,335,718	....	89,518	....	1907
j5,727,599	12,550,884	g29,483,437	....	88,144	....	1908
j5,856,596	13,235,692	g30,712,789	....	88,638	....	1909
j6,129,063	13,744,319	g32,386,363	....	86,862	....	1910

1865, and 30,921 for 1866, being the number of "Individual Members" returned by the Wholesale basis of the returns made to the Central Co-operative Board for 1881. *d* Includes Joint-stock *g* Investments and other Assets. *h* Loans and other Creditors. Exclusive of Share Interest.

CO-OPERATIVE SOCIETIES,

TABLE (3).—General Summary *of* Returns

(Compiled from Official

Year.	No. of Societies			Number of Members.	Capital at End of Year.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1862	454	68	332	90,341	428,376	54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	124,659	819,367	107,263	3,373,847	279,226
1866	163	240	441	144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	113	66	749	301,157	2,786,965	344,509	11,397,225	809,237
1873	186	69	790	340,930	3,344,104	431,808	13,651,127	959,493
1874	113	177	810	357,821	3,653,582	498,052	14,295,762	1,072,139
1875	98	237	926	420,024	4,470,857	742,073	16,206,570	1,250,570
1876	72	113	937	444,547	4,825,642	774,809	17,619,247	1,541,384
1877	58	186	896	461,666	5,092,958	916,955	18,697,788	1,680,370
1878	48	65	963	490,584	5,264,855	965,499	18,719,081	1,583,925
1879	40	106	937	504,117	5,374,179	1,324,970	17,816,037	1,598,156
1880	53	62	953	526,686	5,806,545	1,124,795	20,129,217	1,600,000
1881	50	..	971	552,353	6,431,553	1,205,145	21,276,850	1,657,564
1882	51	82	1,012	593,262	7,058,025	1,293,595	23,607,809	1,814,375
1883	42	158	990	622,871	7,281,448	1,203,764	24,776,980	2,036,826
1884	64	48	1,079	672,780	7,879,686	1,359,007	25,600,250	2,237,210
1885	73	47	1,114	717,019	8,364,367	1,408,941	25,858,065	2,419,615
1886	67	61	1,141	751,117	8,793,068	1,551,989	26,747,174	2,476,651
1887	73	139	1,170	813,537	9,269,422	1,598,420	28,221,988	2,542,884
1888	94	125	1,244	850,020	9,793,852	1,743,890	30,350,048	2,766,131
1889	81	112	1,268	897,841	10,424,169	2,098,100	33,016,341	2,981,543
1890	103	149	1,290	955,393	11,380,210	2,196,364	35,367,102	3,393,991
1891	88	108	1,313	1,008,448	12,253,427	2,260,686	39,617,376	3,781,254
1892	106	12	1,404	1,073,739	12,848,024	2,487,499	40,827,931	3,701,402
1893	92	40	1,432	1,119,210	13,400,837	2,453,723	41,483,346	3,592,856
1894	96	41	1,525	1,139,535	13,668,938	2,520,779	41,731,223	3,841,723
1895	68	69	1,530	1,191,766	14,511,314	2,803,917	44,003,888	4,194,876
1896	88	84	1,554	1,264,763	15,620,803	2,952,740	47,331,384	4,569,782
1897	68	98	1,573	1,336,985	16,654,107	*a*6,569,493	50,693,526	4,989,589
1898	71	96	1,606	1,399,819	17,659,826	*a*6,990,007	53,256,725	5,333,221
1899	75	108	1,645	1,467,158	18,999,477	*a*7,860,518	57,134,086	5,742,523
1900	54	91	1,656	1,547,772	20,514,300	*a*8,504,385	62,923,437	6,208,116
1901	99	23	1,719	1,629,319	21,858,778	*a*9,114,772	66,957,091	6,533,543
1902	134	28	1,824	1,713,548	22,981,436	*a*9,607,079	69,711,342	6,877,301
1903	120	42	1,840	1,800,325	23,792,554	*a*9,257,997	72,296,789	6,984,344
1904	146	28	1,907	1,880,712	24,607,773	*a*9,201,947	73,713,727	7,278,535
1905	111	33	1,937	1,944,427	25,349,840	*a*9,874,248	74,555,412	7,323,093
1906	126	26	1,979	2,017,980	26,627,183	*a*10,739,546	78,015,639	7,652,244
1907	112	33	2,016	2,127,774	28,340,261	*a*11,457,250	85,050,249	8,422,277
1908	249	42	2,053	2,209,497	29,297,740	*a*11,883,069	86,869,663	8,208,370
1909	143	25	2,112	2.291,283	30,201,418	*a*12,706,109	89,114,373	8,558,499
1910	204	49	2,201	2.380,498	30.995,333	*a*13,677,422	91,363,861	8,516,176
						Totals..	1,743,728,491	162,470,281

a Loans and other Creditors.

ENGLAND AND WALES.

for each Year, from 1862 to 1910 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	Capital Invested in: Industrial and Provident Societies, and other than Trade.	Capital Invested in: Joint-stock Companies.	Profit Devoted to Education.	Amount of Reserve Fund.	Year.
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219.746	....	....	....	....	....	1866
255,923	583,539	494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
419,567	1,219,092	300,712	380,043	6,461	79,292	1872
488,464	1,439,137	337,811	443,724	6,864	83,149	1873
517,445	1,572,264	386,640	510,057	7,486	98,732	1874
598,080	1,852,437	636,400	538,14(	10,454	220,011	1875
1,137,053	2,377,380	....	....	....	....	1876
1,222,664	2,310,041	....	....	....	....	1877
1,315,364	2,286,795	....	....	....	....	1878
1,353,832	2,486,704	....	....	....	....	1879
1,285,875	2,512,039	†3,226,370	....	13,262	....	1880
....	2,585,443	....	....	13,314	....	1881
1,499,633	2,969,957	†3,919,455	....	14,070	....	1882
1,606,424	3,160,569	†4,113,995	....	15,903	....	1883
1,684,070	2,932,817	†4,118,751	....	18,062	....	1884
1,825,717	3,044,534	†4,811,819	....	19,374	....	1885
1,525,194	3,323,450	†3,475,319	....	18,440	....	1886
1,670,290	3,512,626	†4,112,807	....	19,707	....	1887
1,743,838	3,687,394	†4,868,141	....	22,391	....	1888
1,849,811	3,856,498	†5,386,444	....	23,388	....	1889
1,996,438	4,121,400	†6,407,701	..	24,919	....	1890
2,207,143	4,691,801	†5,749,811	....	27,196	....	1891
2,420,270	4,947,231	†6,154,426	....	29,105	....	1892
2,645,989	5,032,623	†6,234,093	....	29,151	....	1893
2,687,388	4,763,953	†6,054,847	....	32,503	....	1894
2,881,742	5,108,794	†6,625,724	....	36,433	....	1895
3,097,516	5,535,227	‡11,303,924	....	40,269	..	1896
*b*2,469,953	6,068,803	‡11,670,057	....	42,791	....	1897
*b*2,549,753	6,017,205	‡12,816,168	....	44,495	....	1898
*b*2,733,022	6,714,611	‡13,998,278	....	48,214	....	1899
*b*2,992,995	7,393,378	‡15,151,574	....	53,684	....	1900
*b*3,174,796	7,660,701	‡16,217,514	....	57,908	....	1901
*b*3,464,182	8,031,117	‡16,688,477	.	62,817	....	1902
*b*3,556,921	8,199,925	‡17,271,042	....	64,823	....	1903
*b*3,772,825	8,389,857	‡17,667,614	....	66,356	....	1904
*b*3,801,069	8,407,953	‡18,870,085	....	67,849	....	1905
*b*3,972,756	9,040,833	‡20,247,897	....	70,410	....	1906
*b*4,261,368	10,056.367	‡21,967,523	..	75,254	....	1907
*b*4,467,700	10,046,542	‡22,823,890	....	74,818	....	1908
*b*4,602,813	10,590,863	‡23,954,878	....	74,898	....	1909
*b*4,808,397	11,186,506	‡25,331,223	....	72,973	....	1910

b Exclusive of Share Interest. † Investments other than in Trade.
‡ Investments and other Assets.

CO-OPERATIVE

TABLE (4).—GENERAL SUMMARY *of* RETURNS

(Compiled from Official

YEAR.	No. of Societies			Number of Members.	Capital at End of Year.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1872	25	38	178	38.829	181,793	27,022	1,595,120	126,314
1873	39	66	188	46,371	235.858	64.932	1,972.426	150,302
1874	15	50	216	54,431	250.026	88,920	2,062.516	155,087
1875	18	46	237	59,260	323,052	102.547	2,277,812	176,795
1876	10	57	228	63,310	314,577	144,953	2,290,452	201,117
1877	8	54	248	66.910	345,001	156,310	2.676,225	241.991
1878	4	54	218	70,119	381,028	180.208	2,666.565	252.446
1879	11	*40	208	68,967	373.728	171.173	2,549,565	258,152
1880	14	38	224	76,855	417,726	216,395	3,102,460	266 839
1881	12	9	259	90.430	505,731	278,438	3,649,155	322,012
1882	15	31	264	92,719	523,714	328,658	3,901,246	339,324
1883	13	7	292	106,031	630,768	373,081	4,526,461	395,795
1884	12	9	312	124,065	757,274	471,617	4,791,862	484,893
1885	11	..	317	132,597	837,771	536.567	5,415,091	566,540
1886	15	1	333	142,036	945,210	607.757	5.937,070	590,785
1887	11	1	334	152.866	1,063,647	654,252	6,215,891	645,018
1888	5	5	335	159.753	1,141,179	708.268	7.392,381	685.446
1889	8	6	340	171.555	1,253,117	825.406	7,601,719	750,423
1890	7	2	341	183,387	1,396,523	972,424	8,330,261	879,019
1891	7	..	343	19[illegible].796	1,578,731	1.129.390	9,304,321	933,044
1892	12	2	349	208,364	1,779.546	1,279,238	10,074.750	1,038,369
1893	6	2	352	217,521	1.896.633	1,413,582	10,094.381	1,013,955
1894	5	2	355	229.409	2.063.123	1,533.393	10.115.126	1,081.304
1895	10	1	365	231,866	2.215.309	1.766.199	10.754,512	1,187.986
1896	4	3	354	260,520	2.577,025	1,813,504	12.130.468	1,413,873
1897	5	1	357	276,053	2.812,048	*a*2.511.875	13.669.417	1,539,547
1898	2	2	349	282,467	2,958,986	*a*2,847.096	14.612.369	1,598,483
1899	9	8	349	296.272	3,277.164	*a*3,[illegible]68,252	15.609.622	1,773,591
1900	9	7	350	313,686	3.574.413	*a*3,400.747	17 200,882	1,955,274
1901	8	7	354	327,150	3,761.520	*a*3,832.410	17,984,673	2,119,757
1902	9	4	356	345,112	3.956.039	*a*4.224.275	18,709.093	2,231.559
1903	9	4	350	361,422	4.264.656	*a*4,496,073	19,624.718	2.337.344
1904	8	..	355	377,446	4,569.707	*a*4.776.910	21.019,531	2,493,538
1905	10	3	357	389,989	4,861.5[illegible]0	*a*5,175,014	21,556,712	2,472.527
1906	9	..	362	400.206	5,168.538	*a*5,298.410	22.175.551	2,596,974
1907	11	1	365	410,597	5,349,122	*a*5,375,386	23,822,956	2,787,291
1908	15	1	372	419,573	5,575,835	*a*5,488,990	23,796,179	2,740,913
1909	23	..	392	422,362	5,648,164	*a*5,530,936	23,477,899	2,629,797
1910	28	2	414	42[illegible],796	5,848,218	*a*5,547,535	24,346,636	2,682,548
						Totals..	419,004,074	46,115,972

* Not stated, but estimated at about 40. *a* Loans and other Creditors.

SOCIETIES, SCOTLAND.

for each Year, from 1872 to 1910 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	Capital Invested in		Profit Devoted to Education.	Amount of Reserve Fund.	Year.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
58,279	163,971	17,765	2,803	235	14,309	1872
67,302	188,265	32,591	5,315	243	19,573	1873
76,103	208,789	31,661	12,024	463	18,097	1874
87,038	241,888	31,425	15,314	425	21,919	1875
142,339	286,662	....	....	....	....	1876
158,621	337,268	....	....	....	....	1877
178,478	322,934	....	....	....	....	1878
182,450	370,510	....	....	....	....	1879
142,428	366,793	203,565	17,407	648	....	1880
....	466,222	....	....	508	....	1881
190,190	480,524	†361,788	....	708	...	1882
212,456	546,409	†376,482	....	885	....	1883
249,227	639,409	†424,637	....	1,092	...	1884
254,710	682,222	†613,500	....	1,338	...	1885
272,502	745,881	†383,132	....	1,438	...	1886
287,583	842,231	†377,867	....	1,678	....	1887
297,728	863,349	†365.208	....	1,847	....	1888
329,150	932,672	†445,991	....	2,067	....	1889
361,209	1,015,180	†550,430	....	2,668	....	1890
410,057	1,140,772	†641,016	....	2,891	....	1891
476,847	1,221,716	†791,895	....	3,648	....	1892
528,471	1,277,001	†841,978	....	3,526	....	1893
568,768	1,134,851	†1,114,863	....	4,050	....	1894
584,163	1,214,987	†1,251,063	....	5,058	....	1895
670,135	1,293,716	‡2,591,119	....	6,626	....	1896
*b*591,981	1,513,820	‡2,576,514	....	7,508	....	1897
*b*652,141	1,473,740	‡2,882,993	....	7,623	...	1898
*b*710,605	1,666,111	‡3,137,757	...	8,314	...	1899
*b*798,402	1,871,327	‡3,562,975	....	11,984	....	1900
*b*828,164	1,916,773	‡4,166.146	....	10,303	..	1901
*b*894,408	2,079,606	‡4,495,173	....	10,896	....	1902
*b*958,632	2,209,663	‡4,718,867	....	12,831	....	1903
*b*1,085,324	2,339,227	‡5,138,004	....	13,335	....	1904
*b*1,103,502	2 231,787	‡5,936,137	....	13,282	....	1905
*b*1,154,139	2,297,598	‡6,261,337	....	13,625	....	1906
*b*1,214,388	2,535,886	‡6,368,195	....	14,264	....	1907
*b*1,259,899	2,504,342	‡6,659,547	....	13,826	....	1908
*b*1,253,783	2,644,829	‡6,757,911	....	13,740	....	1909
*b*1,320,666	2,557,813	‡7,055,140	....	13,889	....	1910

b Exclusive of Share Interest. † Investments other than in Trade.
‡ Investments and other Assets.

CO-OPERATIVE SOCIETIES,

TABLE (5).—GENERAL SUMMARY *of* RETURNS

(Compiled from Official

YEAR.	No. of Societies Registered in the Year.	No. of Societies Not Making Returns.	No. of Societies Making Returns.	Number of Members.	Capital at End of Year. Share.	Capital at End of Year. Loan.	Sales.	Net Profit.
					£	£	£	£
1874	2	5	5	481	1,485	370	15,775	812
1875	1	2	7	792	9,638	5,370	15,519	1,725
1876	..	7	2	210	1,171	10	11,355	1,479
1877	1	6	4	505	7,490	10	16,434	2,190
1878	..	2	4	290	1,560	10	16,573	1,289
1879	1	..	6	537	7,615	200	17,170	1,482
1880	2	..	6	522	7,822	100	16,637	1,760
1881	4	..	10	834	2,889	....	19,058	1,533
1882	1	2	12	1,177	9,502	178	32,157	1,699
1883	..	5	9	1,052	9,140	241	32,587	2,375
1884	2	6	9	1,105	9,228	212	31,989	1,691
1885	..	3	10	1,043	9,121	326	32,754	2,535
1886	1	3	12	1,335	9,174	344	46,501	2,675
1887	3	5	12	1,425	11,147	904	45,892	2,407
1888	1	10	13	1,485	11,188	729	51,474	3,397
1889	4	5	13	1,693	10,626	205	56,613	2,580
1890	12	8	16	1,793	6,896	367	64,306	2,607
1891	22	14	28	2,267	15,547	3,318	102,474	4,234
1892	9	10	38	2,740	20,137	6,879	158,173	3,581
1893	8	17	41	3,587	21,195	7,649	226,109	3,846
1894	12	18	50	4,060	24,003	10,509	264,451	5,811
1895	45	43	71	6,708	23,203	11,457	341,849	6,209
1896	36	47	102	9,541	38,212	20,087	489,783	6,368
1897	53	66	135	14,097	43,852	*a*55,709	593,106	6,725
1898	109	129	175	20,812	52,288	*a*77,123	654,875	7,572
1899	68	182	189	24,146	63,892	*a*96,571	789,978	13,363
1900	54	258	168	24,794	67,597	*a*105,639	896,109	14,432
1901	46	302	166	23,972	76,801	*a*111,850	930,942	17,276
1902	110	303	286	44,604	125,930	*a*202,786	1,352,488	15,116
1903	96	335	383	54,126	143,659	*a*238,605	1,463,292	16,938
1904	48	295	402	61,958	159,912	*a*276,689	1,530,070	19,667
1905	54	213	451	67,938	177,645	*a*288,386	1,890,441	36,827
1906	31	213	482	75,795	190,127	*a*294,779	2,216,930	44,566
1907	42	253	465	76,950	199,338	*a*289,706	2,366,298	37,735
1908	36	113	433	72,053	201,537	*a*277,012	2,424,495	47,486
1909	40	94	481	81,298	227,471	*a*302,525	2,567,358	45,155
1910	57	121	514	84,292	253,084	*a*348,487	2,738,413	51,994
						Totals..	24,520,423	439,137

a Loans and other Creditors.

IRELAND.

for each Year, from 1874 to 1910 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	Capital Invested in Industrial and Provident Societies.	Capital Invested in Joint-stock Companies.	Profit Devoted to Education.	Amount of Reserve Fund.	Year.
£	£	£	£	£	£	
907	....	....	....	....	....	1874
1,060	1,350	....	....	....	67	1875
464	....	....	....	....	....	1876
676	973	....	....	....	....	1877
765	....	....	....	....	15	1878
856	....	....	....	45	71	1879
857	1,244	5	....	....	....	1880
1,039	1,668	8	....	3	....	1881
2,284	2,461	*21	....	....	....	1882
1,924	2,577	*7,241	....	....	....	1883
3,188	3,610	*7,502	....	....	....	1884
2,112	2,736	*7,801	....	....	....	1885
2,651	3,934	....	....	....	....	1886
2,501	5,979	*809	....	....	....	1887
3,825	5,850	*510	....	7	....	1888
3,814	5,962	*843	....	....	....	1889
3,672	5,170	*656	....	....	....	1890
3,891	5,797	*4,040	....	....	....	1891
5,877	6,340	*6,585	....	....	....	1892
7,358	5,091	*13,618	....	....	....	1893
11,132	6,638	*5,026	....	....	....	1894
12,131	9,321	*3,765	....	....	....	1895
18,412	15,075	†34,286	....	....	....	1896
b12,486	19,588	†31,523	....	3	....	1897
b16,208	15,741	†53,925	....	11	....	1898
b17,881	19,377	†67,201	....	34	....	1899
b22,812	19,958	†74,346	....	31	....	1900
b24,736	28,843	†82,453	....	47	....	1901
b42,400	45,195	†121,710	....	40	....	1902
b37,910	47,046	†137,612	....	....	....	1903
b43,320	50,719	†162,632	....	2	....	1904
b48,174	51,778	†185,617	....	170	....	1905
b45,588	57,862	†216,421	....	....	....	1906
b56,273	60,289	†225,442	....	330	....	1907
b54,994	63,246	†230,111	....	393	....	1908
b55,497	60,977	†265,171	....	477	..	1909
b61,978	75,214	†300,655	....	570	....	1910

b Exclusive of Share Interest. * Investments other than in Trade.
† Investments and other Assets.

PUBLIC ACTS PASSED BY PARLIAMENT

UP TO NOVEMBER 2ND, 1912.

Appropriation.
Army (Annual).
Coal Mines (Minimum Wage).
Consolidated Fund (No. 1).
Elementary School Teachers (Superannuation).
Finance.
Government of India.
Isle of Man Customs.
Metropolitan Police.
Public Works Loans.
Seal Fisheries (North Pacific).
Shops.
The Army Act revised to 1912.

NATIONAL INCOME AND EXPENDITURE.

An Account of the Public Income and Expenditure of the United Kingdom of Great Britain and Ireland in the Year ended March 31, 1912, presented to Parliament pursuant to Act 17 and 18 Vict., c. 94, s. 2.

INCOME.	£	s.	d.
Customs	33,649,000	0	0
Excise	38,380,000	0	0
Estate, &c., Duties	25,392,000	0	0
Stamps (exclusive of Fee, &c., Stamps)	9,454,000	0	0
Land Tax	750,000	0	0
House Duty	2,130,000	0	0
Property and Income Tax (including Super-Tax)	44,804,000	0	0
Land Value Duties	481,000	0	0
Post Office	25,700,000	0	0
Crown Lands (Net)	530,000	0	0
Receipts from Suez Canal Shares and Sundry Loans	1,281,496	18	6
Miscellaneous (including Fee, &c., Stamps)	2,538,789	1	3
Total Income	£185,090,285	19	9

EXPENDITURE.

CONSOLIDATED FUND SERVICES.

	£	s.	d.	£	s.	d.
NATIONAL DEBT SERVICES—						
Inside the Permanent or Fixed Annual Charge.						
Funded Debt—						
Interest	15,202,702	0	2			
Terminable Annuities	3,517,568	12	7			
Interest on Unfunded Debt	1,158,841	13	9			
Management of the Debt	173,181	4	11			
New Sinking Fund	4,447,706	8	7			
				24,500,000	0	0
Development and Road Improvement Funds				1,709,859	3	1
Payments to Local Taxation Accounts, &c.				9,636,398	17	6
OTHER CONSOLIDATED FUND SERVICES—						
Civil List	470,000	0	0			
Annuities and Pensions	317,745	5	5			
Salaries and Allowances	56,571	9	11			
Courts of Justice	522,999	12	5			
Miscellaneous Services	325,525	4	0			
				1,692,841	11	9
SUPPLY SERVICES.						
Army	27,648,900	0	0			
Ordnance Factories	100	0	0			
Navy	42,858,000	0	0			
Miscellaneous Civil Services	46,001,000	0	0			
Customs and Inland Revenue Departments	3,951,000	0	0			
Post Office	20,547,000	0	0			
				141,006,000	0	0
Total Expenditure				178,545,099	12	4
Excess of Income over Expenditure				6,545,186	7	5
				£185,090,285	19	9

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES *subject to* IMPORT DUTIES *in the* UNITED KINGDOM, *and the* DUTY *levied upon each* ARTICLE, *according to the Tariff in operation on the 1st July, 1912.*

ARTICLES.	RATES OF DUTY.			
IMPORTS.		£	s.	d.
BEER called Mum, Spruce, or Black Beer, and Berlin White Beer and other preparations, whether fermented or not fermented, of a character similar to Mum, Spruce, or Black Beer, where the worts thereof were, before fermentation, of a specific gravity—				
Not exceeding 1,215°	per every 36 galls.	1	13	0
Exceeding 1,215°	,,	1	18	8
BEER of any other description, where the worts thereof were, before fermentation, of a specific gravity of 1,055°.. And so on in proportion for any difference in gravity.	,,	0	8	3
CARDS, PLAYING	doz. packs.	0	3	9
CHICORY:				
Raw or kiln-dried	per cwt.	0	13	3
Roasted or ground	per lb.	0	0	2
CHLORAL HYDRATE	,,	0	1	9
CHLOROFORM	,,	0	4	4
COCOA:				
Raw	,,	0	0	1
Husks and Shells	per cwt.	0	2	0
Cocoa or Chocolate, ground, prepared, or in any way manufactured	,,	Charged under Sec 7. Finance Act, 1901.		
Cocoa Butter	per lb.	0	0	1
COFFEE:				
Raw	per cwt.	0	14	0
Kiln-dried, roasted, or ground	per lb.	0	0	2
Coffee and Chicory (or other vegetable substances) roasted and ground, mixed	,,	0	0	2
COLLODION	per gallon.	1	14	11
ETHER, Acetic	per lb.	0	2	7
,, Butyric	per gallon.	1	1	10
,, Sulphuric	,,	1	16	6
ETHYL, Bromide	per lb.	0	1	5
,, Chloride	per gallon.	1	1	10
,, Iodide	,,	0	19	0

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES.	RATES OF DUTY.			
		£	s.	d.
FRUIT—Dried, or otherwise preserved without Sugar :—				
Currants	per cwt.	0	2	0
Figs and Fig Cake, Plums, commonly called French Plums, and Prunelloes, Plums dried or preserved, not otherwise described, Prunes and Raisins	„	0	7	0
Fruit, liable to duty as such, preserved with Sugar—				
GLUCOSE :— *See* Sugar.				
Solid	„	0	1	2
Liquid	„	0	0	10
MOLASSES and invert Sugar and all other Sugar and extracts from Sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged:				
If containing 70 per cent. or more of sweetening matter	„	0	1	2
If containing less than 70 per cent., and more than 50 per cent. of sweetening matter	„	0	0	10
If containing not more than 50 per cent. of sweetening matter	„	0	0	5
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of Spirits, or if it is to be used solely for purposes of food for stock.				
SACCHARIN and mixtures containing Saccharin, or other substances of like nature or use	per oz.	0	0	7
SOAP, TRANSPARENT, in the manufacture of which Spirit has been used	per lb.	0	0	3

	Imported in Casks.			Imported in Bottles.		
SPIRITS AND STRONG WATERS:	£	s.	d.	£	s.	d.
For every gallon, computed at hydrometer proof, of Spirits of any description (except perfumed Spirits), including Naphtha or Methylic Alcohol purified so as to be potable, and mixtures and preparations containing Spirits. Enumerated Spirits :—						
Brandy .... the proof gallon	0	15	1	0	16	1
Rum .... „ „	0	15	1	0	16	1
Imitation Rum .... „ „	0	15	2	0	16	2
Geneva .... „ „	0	15	2	0	16	2
Additional in respect of Sugar used in sweetening any of the above tested for strength, if sweetened to such an extent that the Spirit thereby ceases to be an Enumerated Spirit; the proof gallon	0	0	1	0	0	1
Unenumerated Spirits :—						
Sweetened .... the proof gallon	0	15	3	0	16	3
(Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits; if tested.)						
Not Sweetened .... the proof gallon	0	15	2	0	15	2
(Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, provided such Spirits can be shown to be both Unenumerated and not sweetened; if tested.)						
Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, not sweetened, provided such spirits are not shown to be Unenumerated; if tested. the proof gallon	0	15	2	0	16	2

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES.	RATES OF DUTY. Imported in Casks.	Imported in Bottles.
	£ s. d.	£ s. d.
SPIRITS AND STRONG WATERS—*continued.*		
Liqueurs, Cordials, Mixtures, and other preparations containing Spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested; the liquid gallon	..	1 1 5
Perfumed Spirits the liquid gallon	1 4 1	1 5 1
Upon payment of the difference between the Customs Duty on Foreign Spirits and the Excise Duty on British Spirits, Foreign Spirits may be delivered under certain conditions for Methylation or for use in Art or Manufacture, but Foreign Methylic Alcohol may be used in Art or Manufacture without payment of this differential duty.		
*Motor Spirit	per gallon.	0 0 3
SUGAR:		
Tested by the polariscope, of a polarisation exceeding 98°	per cwt.	0 1 10
Of a polarisation not exceeding 76°	"	0 0 10
Intermediate rates of duty are levied on Sugar of a polarisation not exceeding 98°, but exceeding 76°, and special rates on Composite Sugar Articles.		
TEA	per lb.	0 0 5
TOBACCO—Manufactured, viz.:		
Cigars	"	0 7 0
Cavendish or Negro-head	"	0 5 4
Cavendish or Negro-head Manufactured in Bond	"	0 4 8
Other Manufactured Tobacco, viz.:		
Cigarettes	"	0 5 8
Other sorts	"	0 4 8
Snuff containing more than 13lbs. of moisture in every 100lbs. weight thereof	"	0 4 5
Snuff not containing more than 13lbs. of moisture in every 100lbs. weight thereof	"	0 5 4
Unmanufactured, if Stripped or Stemmed:—		
Containing 10lbs. or more of moisture in every 100lbs. weight thereof	"	0 3 8½
Containing less than 10lbs. of moisture in every 100lbs. weight thereof	"	0 4 1½
Unmanufactured, if Unstripped or Unstemmed:—		
Containing 10lbs. or more of moisture in every 100lbs. weight thereof	"	0 3 8
Containing less than 10lbs. of moisture in every 100lbs. weight thereof	"	0 4 1
WINE:—		
Not exceeding 30° of Proof Spirit	per gallon.	0 1 3
Exceeding 30° but not exceeding 42° of Proof Spirit	"	0 3 0
And for every degree or part of a degree beyond the highest above charged, an additional duty	"	0 0 3
Additional:—On Still Wine imported in Bottles	"	0 1 0
On Sparkling Wine imported in Bottles	"	0 2 6

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* An allowance or repayment of the duty is made in respect of Motor Spirit used for other purposes than supplying motive power to Motor Cars, and of half the duty payable if the Spirit is to be used for supplying motive power to Motor Cars employed for commercial, &c., purposes.

INCOME TAX RATES

From 1863 to the Present Time.

From and to April 5th.	Income free under.	On £100 to £150.	On £100 and upw'ds.	Chancellor of the Exchequer.	Premier.
	£	Rate in the £.			
1863 to 1864..	*100	7d.		William E. Gladstone.	Viscount Palmerston.
1864 „ 1865..	Do.	6d.		Do.	Do.
1865 „ 1866..	Do.	4d.		Do.	Do.
1866 „ 1867..	Do.	4d.		Do.	Earl Russell.
1867 „ 1868..	Do.	5d.		Benjamin Disraeli.	Earl of Derby.
1868 „ 1869..	Do.	6d.		George Ward Hunt.	Benjamin Disraeli.
1869 „ 1870..	Do.	5d.		Robert Lowe.	William E. Gladstone.
1870 „ 1871..	Do.	4d.		Do.	Do.
1871 „ 1872..	Do.	6d.		Do.	Do.
1872 „ 1873..	Do.	4d.		Do.	Do.
1873 „ 1874..	Do.	3d.		Do.	Do.
1874 „ 1876..	Do.	2d.		Sir Stafford Northcote.	Benjamin Disraeli.
1876 „ 1878..	†150	3d.		Do.	Earl of Beaconsfield.
1878 „ 1880..	Do.	5d.		Do.	Do.
1880 „ 1881..	Do.	6d.		William E. Gladstone.	William E. Gladstone.
1881 „ 1882..	Do.	5d.		Do.	Do.
1882 „ 1883..	Do.	6½d.		Do.	Do.
1883 „ 1884..	Do	5d.		Hugh C. E. Childers.	Do.
1884 „ 1885..	Do.	6d.		Do.	Do.
1885 „ 1886..	Do.	8d.		Sir M. Hicks-Beach.	Marquis of Salisbury.
1886 „ 1887..	Do.	8d.		Sir William Harcourt.	William E. Gladstone.
1886 „	Do.	8d.		Lord Rand. Churchill.	Marquis of Salisbury.
1887 „ 1888..	Do.	7d.		G. J. Goschen.	Do.
1888 „ 1892..	Do.	6d.		Do.	Do.
1892 „ 1893..	Do.	6d.		Sir W. Harcourt.	William E. Gladstone.
1893 „ 1894..	Do.	7d.		Do.	Do.
1894 „ 1895..	‡160	8d.		Do.	Earl Rosebery.
1895 „ 1898..	Do.	8d.		Sir M. Hicks-Beach.	Marquis of Salisbury.
1898 „ 1900..	§Do.	8d.		Do.	Do.
1900 „ 1901..	§Do.	1s.		Do.	Do.
1901 „ 1902..	§Do.	1s. 2d.		Do.	Do.
1902 „ 1903..	§Do.	1s. 3d.		Do.	Do.
1902 „	§Do.	1s. 3d.		C. T. Ritchie.	A. J. Balfour.
1903 „ 1904..	§Do.	11d.		Do.	Do.
1904 „ 1906..	§Do.	1s.		A. Chamberlain.	Do.
1906 „ 1907..	§Do.	1s.		H. H. Asquith.	Sir H. C'mpb'll-B'nnerm'n
1907 „ 1908..	§Do.	‖ On £2,000 & under, 9d.	Over £2,000, 1s.	Do.	Do.
1908 „ 1909..	§Do.	Do.	Do.	D. Lloyd-George.	H. H. Asquith.
1909 „ 1910..	§Do.	¶ 1s. 2d.		Do.	Do.
1910 „ 1911..	§Do.	¶ 1s. 2d.		Do.	Do.
1911 „ 1912..	§Do.	¶ 1s. 2d.		Do.	Do.
1912 „ 1913..	§Do.	¶ 1s. 2d.		Do.	Do.

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* Differential rate upon scale of incomes abolished. Incomes under £100 are exempt; and incomes of £100 and under £199 per annum have an abatement from the assessment of £60:—thus, £100 pays on £40; £160 upon £100; £199 upon £139; but £200 pays on £200.

† Under £150 exempt; if under £400 the tax is not chargeable upon the first £120.

‡ Under £160 exempt; if under £400 the tax is not chargeable upon the first £160; above £400 and up to £500 an abatement of £100.

§ Exemption may be claimed when the income from all sources does not exceed £160 per annum. Abatement of duty on £160 may be claimed when the income exceeds £160, but does not exceed £400; on £150 when the income exceeds £400, but does not exceed £500; on £120 when the income exceeds £500, but does not exceed £600; and on £70 when the income exceeds £600, but does not exceed £700.

‖ The rate of 9d. does not apply to unearned increment.

¶ Earned income where total income does not exceed £2,000, 9d.; earned income where total income exceeds £2,000 but does not exceed £3,000, 1s. Any individual, resident in the United Kingdom, who claims and proves that his total income from all sources, although exceeding £160, does not exceed £500, and that he has a child or children living and under the age of sixteen years on the 6th April, 1910, is entitled, in respect of every such child, to relief from income tax equal to the amount of income tax upon £10.

AVERAGE PRICE PER £100 OF THE NEW TWO-AND-A-HALF* PER CENT. CONSOLIDATED STOCK OF THE PUBLIC FUNDS OF THE UNITED KINGDOM IN EACH MONTH IN EACH YEAR FROM 1895 TO 1911.

MONTHS.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	1910.	1911.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
January....	104 1/2	107	112	112 3/4	111	100 1/16	96 13/16	94	93 3/16	87 13/16	88 3/8	89 5/8	86 15/16	84 3/8	83 1/2	82 19/32	79 21/32
February ..	104 3/8	108 7/8	112 1/2	112 5/8	111 3/16	101	97 3/16	94 9/16	92 3/4	86 13/16	89 13/16	90 7/16	86 7/8	87 3/16	84 1/8	81 15/16	80 1/8
March	104 1/2	109 9/16	111 7/8	111 11/16	110 9/16	101 1/4	96 5/16	94	91 1/8	86	91 3/16	90 3/8	85 5/8	87 5/16	84	81 9/32	81 9/32
April	105 1/16	111 1/8	112	110 11/16	110 7/16	100 15/16	95 1/16	94 5/16	91 1/2	88	90 15/16	90 1/2	85 15/16	87 1/16	85 1/8	81 3/32	81 19/32
May	105 15/16	112 1/16	113 1/4	110 15/16	110 1/8	101 1/16	94 1/8	95 9/16	92 1/16	90 1/16	90 3/16	89 5/8	84 7/8	86 3/8	85 3/16	81 31/32	81 5/16
June	106 1/2	113	112 7/8	111 5/16	108 5/16	101 5/16	93 9/16	96 11/16	91 3/8	90 1/4	90 3/8	88 5/8	83 7/8	87 3/4	84 9/32	82 3/32	79 31/32
July	107 5/16	113 1/2	112 7/8	111 1/2	106 3/4	98 5/8	92 15/16	95	92 1/8	89 5/16	90 1/4	87 5/8	83 1/2	87 7/16	84 1/4	82	78 5/8
August	107 7/16	113 1/16	112 1/2	110 3/4	105 13/16	98 1/8	94 1/4	95	90 13/16	88	90 7/16	87 13/16	82 3/32	86 3/8	84 9/32	81 3/32	78 1/4
September..	107 5/8	110 11/16	111 1/2	109 15/16	104 5/8	98 7/16	93 11/16	93	89 1/16	88 7/16	89 13/16	86 9/16	82 1/16	85 13/16	83 9/16	80 15/32	77 3/8
October	107 7/16	108 13/16	111 5/8	109 1/8	103 5/8	98 11/16	92 13/16	93 1/16	88 1/2	88 5/16	88 9/16	86 3/16	82 11/16	84 7/8	82 11/16	79 15/16	77 15/16
November..	106 3/8	110 5/16	112 7/8	110 1/16	99 7/16	98 1/2	91 3/4	93	88 5/16	88 1/8	88 3/4	86 7/16	82 1/32	84 3/8	82 17/32	79 3/16	78 5/8
December ..	106 11/16	111 1/4	112 3/4	110 5/16	100 9/16	97 3/8	93 1/16	92 11/16	88 9/16	88 1/16	89 1/4	86 1/4	82 7/8	83 11/16	82 21/32	79 5/16	77 3/32
Average for the year..	106 1/6	110 3/4	112 13/32	110 15/16	106 7/8	99 5/8	94 1/4	94 3/8	90 3/4	88 1/4	89 13/16	88 5/16	84 1/8	86 1/16	83 7/8	81 3/32	79 5/16

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* The rate of interest on Consols was reduced from 2¾ per cent to 2½ per cent on April 6th, 1903, and the first dividends at the lower rate became payable on July 5th, 1903.

AVERAGE MINIMUM RATE PER CENT. OF DISCOUNT CHARGED BY THE BANK OF ENGLAND IN EACH MONTH IN EACH YEAR FROM 1896 TO 1911.

MONTHS.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	1910.	1911.	MONTHS.
Jan.....	2	$3\frac{7}{8}$	3	$3\frac{3}{4}$	$4\frac{15}{16}$	$4\frac{15}{16}$	$3\frac{17}{20}$	4	4	3	4	$5\frac{1}{2}$	$5\frac{23}{100}$	$2\frac{79}{100}$	$3\frac{87}{100}$	$4\frac{2}{5}$	Jan.
Feb.....	2	$3\frac{1}{8}$	3	3	4	$4\frac{7}{16}$	$3\frac{1}{11}$	4	4	3	4	5	4	3	$3\frac{16}{100}$	$3\frac{77}{100}$	Feb.
March...	2	3	3	3	4	4	3	4	4	$2\frac{63}{100}$	4	5	$3\frac{36}{100}$	3	$3\frac{48}{100}$	$3\frac{13}{100}$	March.
April....	2	$2\frac{7}{8}$	$3\frac{13}{16}$	3	4	4	3	4	$3\frac{11}{20}$	$2\frac{1}{2}$	$3\frac{9}{16}$	$4\frac{9}{16}$	3	$2\frac{1}{2}$	4	3	April.
May....	2	$2\frac{1}{4}$	$3\frac{7}{8}$	3	$3\frac{13}{16}$	4	3	$3\frac{4}{5}$	3	$2\frac{1}{2}$	$3\frac{28}{30}$	4	$2\frac{94}{100}$	$2\frac{1}{2}$	4	3	May.
June....	2	2	3	3	$3\frac{3}{16}$	$3\frac{1}{4}$	3	$3\frac{1}{4}$	3	$2\frac{1}{2}$	$3\frac{5}{6}$	4	$2\frac{1}{2}$	$2\frac{1}{2}$	$3\frac{15}{100}$	3	June.
July....	2	2	$2\frac{1}{2}$	$3\frac{5}{16}$	$3\frac{3}{8}$	3	3	3	3	$2\frac{1}{2}$	$3\frac{1}{2}$	4	$2\frac{1}{2}$	$2\frac{1}{2}$	3	3	July.
August..	2	2	$2\frac{1}{2}$	$3\frac{1}{2}$	4	3	3	3	3	$2\frac{1}{2}$	$3\frac{1}{2}$	$4\frac{9}{32}$	$2\frac{1}{2}$	$2\frac{1}{2}$	3	3	August.
Sept....	$2\frac{7}{15}$	$2\frac{1}{8}$	$2\frac{5}{8}$	$3\frac{1}{2}$	4	3	3	$3\frac{9}{10}$	3	3	$3\frac{4}{5}$	$4\frac{1}{2}$	$2\frac{1}{2}$	$2\frac{1}{2}$	$3\frac{7}{100}$	$3\frac{33}{100}$	Sept.
Oct.....	$3\frac{1}{3}$	$2\frac{5}{8}$	$3\frac{5}{8}$	$4\frac{7}{8}$	4	3	$3\frac{30}{31}$	4	3	4	$5\frac{11}{120}$	$4\frac{17}{32}$	$2\frac{1}{2}$	$3\frac{84}{100}$	$4\frac{38}{100}$	4	October.
Nov.....	4	3	4	5	4	4	4	4	3	4	6	$6\frac{3}{4}$	$2\frac{1}{2}$	5	5	4	Nov.
Dec.....	4	3	4	6	4	4	4	4	3	4	6	7	$2\frac{1}{2}$	$4\frac{63}{100}$	$4\frac{50}{100}$	4	Dec.
Average for the year..	$2\frac{1}{2}$	$2\frac{5}{8}$	$3\frac{1}{4}$	$3\frac{3}{4}$	$3\frac{15}{16}$	$3\frac{11}{16}$	$3\frac{1}{3}$	$3\frac{3}{4}$	$3\frac{1}{3}$	3	$4\frac{17}{60}$	$4\frac{37}{40}$	3	$3\frac{1}{10}$	$3\frac{72}{100}$	$3\frac{47}{100}$	Average for the year.

DEALINGS WITH LAND.

SCALE OF LAW COSTS ON THE SALE, PURCHASE, OR MORTGAGE OF REAL PROPERTY, HOUSES, OR LAND.

	For the 1st £1,000.	For the 2nd and 3rd £1,000.	For the 4th and each subsequent £1,000 up to £10,000.	For each subsequent £1,000 up to £100,000.*
	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.
Vendor's solicitor for negotiating a sale of property by private contract	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for conducting a sale of property by public auction, including the conditions of sale—				
When the property is sold† ...	1 0 0	0 10 0	0 5 0	0 2 6
When the property is not sold, then on the reserve price† ..	0 10 0	0 5 0	0 2 6	0 1 3
Do., do., for deducing title to freehold, copyhold, or leasehold property, and perusing and completing conveyance (including preparation of contract or conditions of sale, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Purchaser's solicitor for negotiating a purchase of property by private contract..	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for investigating title to freehold, copyhold, or leasehold property, and preparing and completing conveyance (including perusal and completion of contract, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagor's solicitor for deducing title to freehold, copyhold, or leasehold property, perusing mortgage, and completing....	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagee's solicitor for negotiating loan	1 0 0	1 0 0	0 5 0	0 2 6
Do., do., for investigating title to freehold, copyhold, or leasehold property, and preparing and completing mortgage ..	1 10 0	1 0 0	0 10 0	0 5 0

Vendor's or mortgagor's solicitor for procuring execution and acknowledgment of deed by a married woman, £2. 10s. extra.

Where the prescribed remuneration would amount to less than £5 the prescribed remuneration is £5, except on transactions under £100, in which case the remuneration of the solicitor for the vendor, purchaser, mortgagor, or mortgagee is £3.

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* Every transaction exceeding £100,000 to be charged for as if it were for £100,000.

† A minimum charge of £5 to be made whether a sale is effected or not.

DEALINGS WITH LAND.

Scale of Law Costs as to Leases, or Agreements for Leases, at Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreement for the same).

LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND COMPLETING LEASE AND COUNTERPART.

Where the rent does not exceed £100, £7. 10s. per cent. on the rental, but not less in any case than £5.

Where the rent exceeds £100, and does not exceed £500, £7. 10s. in respect of the first £100 of rent, and £2. 10s. in respect of each subsequent £100 of rent.

Where the rent exceeds £500, £7. 10s. in respect of the first £100 of rent, £2. 10s. in respect of each £100 of rent up to £500, and £1 in respect of every subsequent £100.

Lessee's solicitor for perusing draft and completing—one-half of the amount payable to the lessor's solicitor.

Scale of Law Costs as to Conveyances in Fee, or for any other Freehold Estate reserving rent, or Building Leases reserving rent, or other Long Leases not at Rack Rent (except Mining Leases), or Agreements for the same respectively.

VENDOR'S OR LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND COMPLETING CONVEYANCE AND DUPLICATE, OR LEASE AND COUNTERPART.

Amount of Annual Rent.	Amount of Remuneration.
Where it does not exceed £5..	£5.
Where it exceeds £5, and does not exceed £50	The same payment as on a rent of £5, and also 20 per cent. on the excess beyond £5.
Where it exceeds £50, but does not exceed £150	The same payment as on a rent of £50, and 10 per cent. on the excess beyond £50.
Where it exceeds £150	The same payment as on a rent of £150, and 5 per cent. on the excess beyond £150.

Where a varying rent is payable the amount of annual rent is to mean the largest amount of annual rent.

Purchaser's or lessee's solicitor for perusing draft and completing—one-half of the amount payable to the vendor's or lessor's solicitor.

THE DEATH DUTIES.

ESTATE DUTY.

This duty, which in the case of persons dying after the 1st August, 1894, takes the place of the old Probate Account and Estate Duties, is now regulated by the Finance Acts, 1894, 1896, 1898, 1900, 1907, and 1910.

It is payable on the principal value of all property (save in a few exceptional cases), whether real or personal, settled or not settled, which passes on death.

The rates of duty (which in case of real estate may be paid by instalments) are as follow:—

Principal Net Value of Estate.	Rate Per Cent.
Above £100, but not above £500	1
,, 500 ,, ,, 1,000	2
,, 1,000 ,, ,, 5,000	3
,, 5,000 ,, ,, 10,000	4
,, 10,000 ,, ,, 20,000	5
,, 20,000 ,, ,, 40,000	6
,, 40,000 ,, ,, 70,000	7
,, 70,000 ,, ,, 100,000	8
,, 100,000 ,, ,, 150,000	9
,, 150,000 ,, ,, 200,000	10
,, 200,000 ,, ,, 400,000	11
,, 400,000 ,, ,, 600,000	12
,, 600,000 ,, ,, 800,000	13
,, 800,000 ,, ,, 1,000,000	14
,, 1,000,000	15

Where the net value of the estate (real and personal) does not exceed £100, no duty is payable.

THE DEATH DUTIES.

Where the gross value of the estate (real and personal) exceeds £100, but does not exceed £300, the duty is only 30s., and where it exceeds £300, but does not exceed £500, only 50s.

Where the property is settled, an extra duty known as Settlement Estate Duty is in certain cases payable at the rate of 2 per cent.

Debts and funeral expenses are deducted before calculating the duty, except where the gross value of the estate does not exceed £500, and it is desired to pay the fixed duty of 30s. or 50s., as the case may be, instead of the *ad valorem* duty.

LEGACY DUTY.

This duty is regulated by 55 Geo. III., cap. 184, 51 Vict., cap. 8, and the Finance Acts, 1894 and 1910, and is payable in respect of personal estate (including proceeds of sale of real estate) passing on death, either under a will or in case of intestacy.

The rates of duty are as follow:—

Description of Legatee.	Rate of Duty.
Husband or wife of the deceased (except in the cases mentioned below)	£1 per cent.
Children of the deceased and their descendants, or the father or mother or any lineal ancestor of the deceased or the husbands or wives of any such persons (except in the cases mentioned below)	£1 „
Brothers and sisters of the deceased and their descendants, or the husbands or wives of any such persons	£5 „
Any person in any other degree of collateral consanguinity or strangers in blood to the deceased	£10 „

SUCCESSION DUTY.

This duty is regulated by 16 and 17 Vict., cap. 51, 51 Vict., cap. 8, and the Finance Acts, 1894, 1896, and 1910, and is payable in respect of real estate (including leaseholds) passing on death, and in certain cases in respect of settled personal estate.

The rates of duty are the same as those payable in respect of legacies.

THE DEATH DUTIES.

NOTE.—Where the duty under the foregoing table is at the rate of £1 per cent., an extra duty at the rate of 10s. per cent., and in all other cases an extra duty at the rate of £1. 10s. per cent., is leviable in respect of legacies payable out of or charged on real estate (not including leaseholds) and of successions to real estate (not including leaseholds) on deaths between the 1st July, 1888, and the 2nd August, 1894.

A husband is exempt from legacy or succession duty where his wife's estate does not exceed £15,000 or the value of his legacy or succession does not exceed £1,000.

A wife is in like manner exempt where her husband's estate does not exceed £15,000 or the value of her legacy or succession does not exceed £2,000.

A child is in like manner exempt where the parents' estate does not exceed £15,000 or the value of such child's legacy or succession does not exceed £1,000, or if the child is under 21, £2,000.

Legacy duty is payable on the capital value, while succession duty is in certain cases payable on the capital value, and in other cases payable on the value of an annuity equal to the net income of the property, calculated according to the age of the successor.

Where the whole net value of the estate does not exceed £1,000, no legacy, succession, or settlement estate duty is payable.

All pecuniary legacies, residues, or shares of residue, although not of the amount of £20, are subject to duty.

In case of persons dying domiciled in the United Kingdom, legacy duty is payable on all movable property wherever situate.

In case of persons dying domiciled abroad, no legacy duty is payable on movable property.

RULES BY WHICH THE PERSONAL ESTATES OF PERSONS DYING INTESTATE ARE DISTRIBUTED.

If the Intestate die, leaving	*His representatives take in the proportion following:—*
Wife and child, or children	One-third to wife, rest to child or children; and if children are dead, then to the representatives (that is, their lineal descendants), except such child or children, not heirs-at-law, who had estate by settlement of intestate, or were advanced by him in his lifetime, equal to other shares.
Wife only, no relations	Up to £500, all to wife; all above the first £500, in each case, half to wife, rest to Crown.
Wife, no near relations	Up to £500, all to wife; all above the first £500, in each case, half to wife, rest to next-of-kin in equal degree to intestate, or their legal representatives.
No wife or child	All to next-of-kin and their legal representatives.
No wife, but child, children, or representatives of them, whether such child or children by one or more wives.	All to him, her, or them.
Children by two wives	Equally to all.
If no child, children, or representatives of them	All to next-of-kin in equal degree to intestate.
Child, and grandchild by deceased child	Half to child, half to grandchild, who takes by representation.
Husband	Whole to him.
Father, and brother or sister	Whole to father.
Mother, and brother or sister	Whole to them equally.
Wife, mother, brothers, sisters, and nieces (daughters of deceased brother or sister)	Up to £500, all to wife; all above the first £500, in each case, half to wife, residue to mother, brothers, sisters, and nieces.
Wife, and father	Up to £500, all to wife; all above the first £500, in each case, half to wife, and half to father.
Wife, brothers or sisters, and mother	Up to £500, all to wife; all above the first £500, in each case, half to wife, half to brothers or sisters and mother.
Mother, but no wife, child, father, brother, sister, nephew, or niece	The whole to mother.
Wife, and mother	Up to £500, all to wife; all above the first £500, in each case, half to wife, half to mother.

RULES BY WHICH THE PERSONAL ESTATES OF PERSONS DYING INTESTATE ARE DISTRIBUTED—*continued.*

If the Intestate die, leaving	*His representatives take in the proportion following:—*
Brother or sister of whole blood, and brother or sister of half blood	Equally to both.
Posthumous brother or sister, and mother	Equally to both.
Posthumous brother or sister, and brother or sister born in lifetime of father	Equally to both.
Father's father and mother's mother	Equally to both.
Uncle or aunt's children, and brother or sister's grandchildren	Equally to all.
Grandmother uncle, or aunt	All to grandmother.
Two aunts, nephew and niece	Equally to all.
Uncle, and deceased uncle's child	All to uncle.
Uncle by mother's side, and deceased uncle or aunt's child	All to uncle.
Nephew by brother, and nephew by half-sister	Equally *per capita.**
Nephew by deceased brother, and nephews and nieces by deceased sister	Each in equal shares *per capita*, and not *per stirpes.*
Brother, and grandfather	Whole to brother.
Brother's grandson, and brother or sister's daughter	All to brother or sister's daughter.
Brother, and two aunts	All to brother.
Brother, and wife	Up to £500, all to wife; all above the first £500, in each case, half to brother, half to wife.
Wife, mother, and children of a deceased brother (or sister)	Up to £500, all to wife; all above the first £500, in each case, half to wife, a fourth to mother, and a fourth *per stirpes* to deceased brother's or sister's children.
Wife, brother, or sister, and children of a deceased brother or sister	Up to £500, all to wife; all above the first £500, in each case, half to wife, one-fourth to brother or sister, one-fourth to deceased brother's or sister's children *per stirpes.*
Brother or sister, and children of a deceased brother or sister	Half to brother or sister, half to children of deceased brother or sister *per stirpes.*
Grandfather, no nearer relation	All to grandfather.

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* That is, taking individually, and not by representation. Thus, if A die, leaving three brothers or sisters, they each take an equal part of his effects in his or her own right. But if either of them die, leaving children, his children would take his share *per stirpes*, that is *through him*, and not in their own right.

By the Act 19 and 20 Vict., cap. 94, all special *local* customs relating to the estates of intestates are abolished so far as they affect personal property.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE ESTATE OF A PERSON WHO HAS DIED INTESTATE.

If a person die, leaving	*His movable estate is divided in the following proportions:—*
Wife	Estate not exceeding £500, whole to wife; exceeding £500, first £500 to wife, balance half to wife, other half to deceased's next-of-kin.*
Wife and child, or children	One-third to wife, remaining two-thirds to child, or among children equally.
Wife and children, and issue of predeceasing children	One-third to wife, one-third to children equally, and the remaining third between the children and the issue of the predeceasing children—the children taking *per capita*, the latter *per stirpes*.†
Wife and grandchildren	Half to wife, and half to grandchildren equally among them.
Wife, and his children by former marriages	One-third to wife, two-thirds to children equally.
Wife, and her children by last and prior marriages	One-third to wife, remaining two-thirds to *deceased's* children.
Children	Whole to children.
Children, and issue of predeceasing children	Half to children, remaining half between children *per capita*, and issue *per stirpes*.
Grandchildren	Equally to all.
Children by two or more marriages	Equally to all.
Father	Whole to father.
Mother	One-third to mother, other two-thirds to next-of-kin.

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* In event of estate including heritage, this heading requires modification.

† *Per capita*, *i.e.*, by the head; *per stirpes* (by descent), *i.e.*, through their parent and not in their own right. Where property divides *per capita*, it is divided into as many shares as there are children; where *per stirpes*, the share which would have fallen to the predeceasing parent if alive is divided equally among his children.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE ESTATE OF A PERSON WHO HAS DIED INTESTATE—*continued.*

If a person die, leaving	*His movable estate is divided in the following proportions :—*
Father and mother	Whole to father.
Father and mother, and brothers and sisters	Half to father, half to brothers and sisters equally.
Mother, and brothers and sisters	One-third to mother, remaining two-thirds to brothers and sisters.
Father, mother, brothers, or sisters, and issue of deceased brothers or sisters	Half to father, half to brothers and sisters *per capita*, and issue *per stirpes*.
Mother, brothers, or sisters, and issue of deceased brothers or sisters	One-third to mother, remaining two-thirds as in last example.
Father and mother, and their grandchildren	Half to father, other half to grandchildren equally.
Mother, and her grandchildren	One-third to mother, other two-thirds to grandchildren equally.
Father, mother, children, and grandchildren of deceased brothers or sisters	Half to father, other half between children *per capita*, and grandchildren *per stirpes*.
Mother, children, and grandchildren of deceased brothers or sisters	One-third to mother, other two-thirds among children *per capita*, and grandchildren *per stirpes*.
Brothers or sisters	Equally among them.
Brothers or sisters, and nephews or nieces	Brothers or sisters *per capita*, nephews or nieces *per stirpes*.
Nephews or nieces	Equally.
Grandnephews or nieces	Equally.
Brothers or sisters of full blood, and brothers or sisters of half-blood	Whole to brothers and sisters of full blood.
Brothers or sisters consanguinean (that is, by same father but not same mother) and brothers or sisters uterine (that is, by same mother but not by same father)	Whole to brothers and sisters consanguinean.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE ESTATE OF A PERSON WHO HAS DIED INTESTATE—*continued.*

If a person die, leaving	*His movable estate is divided in the following proportions:—*
Brothers or sisters consanguinean, and uncles or aunts	Whole to brothers and sisters.
Brothers and sisters uterine, and uncles or aunts	Half to brothers and sisters, other half to uncles and aunts.
Father, mother, and uncles and aunts	Whole to father.
Father, and cousins of full blood	Whole to father.
Mother, and uncles or aunts	One-third to mother, two-thirds to uncles and aunts.
Mother, and cousins of full blood	One-third to mother, two-thirds to cousins equally.
Grandfather, and uncles and aunts	Whole to uncles and aunts.
Grandfather, grandmother, and mother	One-third to mother, two-thirds to grandfather.

Where a wife dies, survived by	*Her movable estate is divided in the following proportions:—*
Husband	Half to husband, other half to next-of-kin.
Husband and children	One-third to husband, rest to children.
Children only	Whole to children.
Children, and issue of deceased children	Half to children, other half among children *per capita*, and issue *per stirpes*.
Children by two or more marriages	Equally to all.

Illegitimate children do not succeed to their father and mother, when the latter leave no will in their favour. When an illegitimate child dies without a will, and leaves neither wife nor children, his estate falls to the Crown.

EXPECTATION OF LIFE.

Expectation of Life Tables were constructed by the late Dr. Farr, of the General Register Office, and were calculated on the death-rates of 1838-54; but since that time very important changes have occurred in the death-rates at different ages; and, consequently, new tables have been constructed by Dr. W. Ogle, who succeeded Dr. Farr, on the basis of the death-rates of 1871-80. The following table gives the results both of the older and the later calculations; the first two columns in the male and female parts, respectively, giving the survivors at each year of life out of a million born of the corresponding sex, by the older and the newer calculation, and the two other columns giving similarly the expectation of life at each year.

AGE.	MALES.				FEMALES.				AGE.
	Of 1,000,000 Born, the Number Surviving at the end of each Year of Life.		Mean After-lifetime (Expectation of Life).		Of 1,000,000 Born, the Number Surviving at the end of each Year of Life.		Mean After-lifetime (Expectation of Life).		
	1838–54.	1871–80.	1838–54.	1871–80.	1838–54.	1871–80.	1838–54.	1871–80.	
Column.	1	2	3	4	5	6	7	8	Column.
0	1,000,000	1,000,000	39·91	41·35	1,000,000	1,000,000	41·85	44·62	0
1	836,405	841,417	46·65	48·05	865,288	871,266	47·31	50·14	1
2	782,626	790,201	48·83	50·14	811,711	820,480	49·40	52·22	2
3	754,849	763,737	49·61	50·86	782,990	793,359	50·20	52·99	3
4	736,845	746,587	49·81	51·01	764,060	775,427	50·43	53·20	4
5	723,716	734,068	49·71	50·87	750,550	762,622	50·33	53·08	5
6	713,881	726,815	49·39	50·38	740,584	755,713	50·00	52·56	6
7	706,156	721,103	48·92	49·77	732,771	750,276	49·53	51·94	7
8	699,688	716,309	48·37	49·10	726,116	745,631	48·98	51·26	8
9	694,346	712,337	47·74	48·37	720,537	741,727	48·35	50·53	9
10	689,857	708,990	47·05	47·60	715,769	738,382	47·67	49·76	10
11	685,982	706,146	46·31	46·79	711,581	735,405	46·95	48·96	11
12	682,512	703,595	45·54	45·96	707,770	732,697	46·20	48·13	12
13	679,256	701,200	44·76	45·11	704,155	730,122	45·44	47·30	13
14	676,057	698,840	43·97	44·26	700,581	727,571	44·66	46·47	14

15	672,776	696,419	43·18	43·41	696,917	724,956	43·90	45·63	15
16	669,296	693,695	42·40	42·58	693,050	722,084	43·14	44·81	16
17	665,529	690,746	41·64	41·76	688,894	718,993	42·40	44·00	17
18	661,402	687,507	40·90	40·96	684,378	715,622	41·67	43·21	18
19	656,868	683,941	40·17	40·17	679,463	711,946	40·97	42·43	19
20	651,903	680,033	39·48	39·40	674,119	707,949	40·29	41·66	20
21	646,502	675,769	38·80	38·64	668,345	703,616	39·63	40·92	21
22	641,028	671,344	38·13	37·89	662,474	699,141	38·98	40·18	22
23	635,486	666,754	37·46	37·15	656,509	694,521	38·33	39·44	23
24	629,882	661,997	36·79	36·41	650,463	689,759	37·68	38·71	24
25	624,221	657,077	36·12	35·68	644,342	684,858	37·04	37·98	25
26	618,503	651,998	35·44	34·96	638,148	679,822	36·39	37·26	26
27	612,731	646,757	34·77	34·24	631,891	674,661	35·75	36·54	27
28	606,906	641,353	34·10	33·52	625,575	669,372	35·10	35·83	28
29	601,026	635,778	33·43	32·81	619,201	663,959	34·46	35·11	29
30	595,089	630,038	32·76	32·10	612,774	658,418	33·81	34·41	30
31	589,094	624,124	32·09	31·40	606,296	652,747	33·17	33·70	31
32	583,036	618,056	31·42	30·71	599,769	646,957	32·53	33·00	32
33	576,912	611,827	30·74	30·01	593,196	641,045	31·88	32·30	33
34	570,716	605,430	30·07	29·33	586,575	635,003	31·23	31·60	34
35	564,441	598,860	29·40	28·64	579,908	628,842	30·59	30·90	35
36	558,083	592,107	28·73	27·96	573,192	622,554	29·94	30·21	36
37	551,634	585,167	28·06	27·29	566,431	616,144	29·29	29·52	37
38	545,084	578,019	27·39	26·62	559,619	609,599	28·64	28·83	38
39	538,428	570,656	26·72	25·96	552,758	602,924	27·99	28·15	39
40	531,657	563,077	26·06	25·30	545,844	596,113	27·34	27·46	40
41	524,761	555,254	25·39	24·65	538,876	589,167	26·69	26·78	41
42	517,734	547,288	24·73	24·00	531,849	582,104	26·03	26·10	42
43	510,567	539,161	24·07	23·35	524,765	574,919	25·38	25·42	43
44	503,247	530,858	23·41	22·71	517,617	567,612	24·72	24·74	44

EXPECTATION OF LIFE—*continued.*

AGE.	MALES.				FEMALES.				AGE.
	OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		
	1838-54.	1871–80.	1838–54.	1871–80.	1838–54.	1871–80.	1838–54.	1871–80.	
Column.	1	2	3	4	5	6	7	8	Column.
45	495,770	522,374	22·76	22·07	510,403	560,174	24·06	24·06	45
46	488,126	513,702	22·11	21·44	503,122	552,602	23·40	23·38	46
47	480,308	504,836	21·46	20·80	495,768	544,892	22·74	22·71	47
48	472,306	495,761	20·82	20·18	488,339	537,043	22·08	22·03	48
49	464,114	486,479	20·17	19·55	480,833	529,048	21·42	21·36	49
50	455,727	476,980	19·54	18·93	473,245	520,901	20·75	20·68	50
51	447,139	467,254	18·90	18·31	465,572	512,607	20·09	20·01	51
52	438,099	457,022	18·28	17·71	457,814	504,188	19·42	19·34	52
53	428,801	446,510	17·67	17·12	449,966	495,645	18·75	18·66	53
54	419,256	435,729	17·06	16·53	442,047	486,973	18·08	17·98	54
55	409,460	424,677	16·45	15·95	433,331	477,440	17·43	17·33	55
56	399,408	413,351	15·86	15·37	424,239	467,443	16·79	16·69	56
57	389,088	401,740	15·26	14·80	414,761	456,992	16·17	16·06	57
58	378,481	389,827	14·68	14·24	404,895	446,079	15·55	15·45	58
59	367,570	377,591	14·10	13·68	394,636	434,695	14·94	14·84	59
60	356,330	365,011	13·53	13·14	383,974	422,835	14·34	14·24	60
61	344,744	352,071	12·96	12·60	372,895	410,477	13·75	13·65	61
62	332,789	338,820	12·41	12·07	361,387	397,644	13·17	13·08	62
63	320,451	325,256	11·87	11·56	349,436	384,319	12·60	12·51	63
64	307,720	311,368	11·34	11·05	337,031	370,495	12·05	11·96	64
65	294,588	297,156	10·82	10·55	324,165	356,165	11·51	11·42	65
66	281,064	282,638	10·32	10·07	310,833	341,326	10·98	10·90	66
67	267,160	267,829	9·83	9·60	297,048	325,988	10·47	10·39	67
68	252,901	252,763	9·36	9·14	282,819	310,170	9·97	9·89	68
69	238,328	237,487	8·90	8·70	268,177	293,899	9·48	9·41	69

70	223,490	222,056	8·45	8·27	253,161	277,225	9·02	8·95	70
71	208,453	206,539	8·03	7·85	237,822	260,207	8·57	8·50	71
72	193,297	190,971	7·62	7·45	222,230	242,934	8·13	8·07	72
73	178,114	175,449	7·22	7·07	206,464	225,497	7·71	7·65	73
74	163,003	160,074	6·85	6·70	190,620	208,003	7·31	7·25	74
75	148,076	144,960	6·49	6·34	174,800	190,566	6·93	6·87	75
76	133,453	130,227	6·15	6·00	159,126	173,316	6·56	6·51	76
77	119,251	115,986	5·82	5·68	143,722	156,392	6·21	6·16	77
78	105,592	102,359	5·51	5·37	128,711	139,927	5·88	5·82	78
79	92,587	89,449	5·21	5·07	114,229	124,065	5·56	5·50	79
80	80,343	77,354	4·93	4·79	100,394	108,935	5·26	5·20	80
81	68,946	66,153	4·66	4·51	87,323	94,662	4·98	4·90	81
82	58,471	55,842	4·41	4·26	75,119	81,305	4·71	4·63	82
83	48,970	46,489	4·17	4·01	63,862	68,966	4·45	4·37	83
84	40,471	38,132	3·95	3·58	53,615	57,723	4·21	4·12	84
85	32,979	30,785	3·73	3·56	44,419	47,631	3·98	3·88	85
86	26,476	24,436	3·53	3·36	36,284	38,710	3·76	3·66	86
87	20,926	19,054	3·34	3·17	29,202	30,958	3·56	3·46	87
88	16,268	14,576	3·16	2·99	23,135	24,338	3·36	3·26	88
89	12,428	10,926	3·00	2·82	18,027	18,788	3·18	3·08	89
90	9,321	8,015	2·84	2·66	13,802	14,225	3·01	2·90	90
91	6,859	5,748	2·69	2·51	10,376	10,553	2·85	2·74	91
92	4,946	4,025	2·55	2·37	7,650	7,658	2·70	2·58	92
93	3,492	2,749	2·41	2·24	5,526	5,429	2·55	2·44	93
94	2,411	1,828	2·29	2·12	3,908	3,756	2·42	2·30	94
95	1,628	1,183	2·17	2·01	2,704	2,533	2·29	2·17	95
96	1,071	742	2·06	1·90	1,827	1,661	2·17	2·11	96
97	688	452	1·95	1·81	1,204	1,057	2·06	2·03	97
98	430	266	1·85	1·72	774	653	1·96	1·83	98
99	262	151	1·76	1·65	483	389	1·86	1·73	99
100	154	82	1·68	1·61	295	225	1·76	1·62	100

RAILWAY ACCIDENTS.

The following Table shows the average annual numbers of passengers reported as killed or injured in train accidents, and the average numbers of passenger journeys (exclusive of season tickets), for three periods of ten years and one of six years ending 1884, 1894, 1904, and 1910 respectively, with the figures for the year 1911:—

Year.	Number of Passengers Killed and Injured in Train Accidents.		Number of Passenger Journeys (exclusive of Journeys by Season-ticket Holders).*
	Killed.	Injured.	
			Millions.
1875–1884 (Average)	28	915	598·4
1885–1894 ,, ...	21	600	798·6
1895–1904 ,, ...	12	581	1,100·7
1905–1910 ,, ...	23	557	1,258·1
1911	14	468	1,326·3

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* The number of annual season tickets issued in 1911 was about 780,000.

In the ten years ending with 1910, one passenger was killed on the average in every 70,000,000 journeys and 1 injured in every 2,100,000, as compared with 1 in 94,700,000 killed and 1 in 2,830,000 injured in 1911. The risk is really less than these figures indicate, since they take no account of the journeys of season-ticket holders, the number of whom has greatly increased in recent years.

POPULATION.

Total Population of each Division of the United Kingdom at each Census from 1801 to 1911.

(Compiled from the Census Reports for each Division of the United Kingdom.)

Census Years.	Total for United Kingdom.	England and Wales.	Scotland.	Ireland.
1801	....	8,892,536	1,608,420	*
1811	....	10,164,256	1,805,864	*
1821	20,893,584	12,000,236	2,091,521	6,801,827
1831	24,028,584	13,896,797	2,364,386	7,767,401
1841	26,709,456	15,914,148	2,620,184	8,175,124
1851	27,368,736	17,927,609	2,888,742	6,552,385
1861	28,927,485	20,066,224	3,062,294	5,798,967
1871	31,484,661	22,712,266	3,360,018	5,412,377
1881	34,884,848	25,974,439	3,735,573	5,174,836
1891	37,732,922	29,002,525	4,025,647	4,704,750
1901	41,458,721	32,527,843	4,472,103	4,458,775
1911	45,216,665	36,075,269	4,759,445	4,381,951

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* The Census of Ireland in 1821 is the first which was made on such a basis as to afford a comparison with those of subsequent decades.

WRECKS.

NUMBER OF PASSENGERS AND CREW LOST BY WRECKS AND CASUALTIES AT SEA TO VESSELS BELONGING TO THE UNITED KINGDOM, EXCLUSIVE OF VESSELS OF THE ROYAL NAVY, IN THE YEARS 1896 TO 1910.

YEARS.	FROM SAILING VESSELS.			FROM STEAM VESSELS.			TOTAL.		
	Crew.	Passengers.	Total.	Crew.	Passengers.	Total.	Crew.	Passengers.	Total.
1896	474	12	486	359	398	757	833	410	1,243
1897	420	9	429	408	39	447	828	48	876
1898	442	20	462	430	80	510	872	100	972
1899	484	23	507	699	102	801	1,183	125	1,308
1900	564	12	576	549	38	587	1,113	50	1,163
1901	462	15	477	327	8	335	789	23	812
1902	225	13	238	460	674	1,134	685	687	1,372
1903	339	14	353	364	22	386	703	36	739
1904	287	18	305	305	9	314	592	27	619
1905	448	11	459	328	111	439	776	122	898
1906	250	7	257	180	5	185	430	12	442
1907	334	23	357	452	89	541	786	112	898
1908	311	10	321	282	88	370	593	98	691
1909	182	15	197	396	117	513	578	132	710
1910	267	13	280	526	141	667	793	154	947

NOTE.—The losses of unregistered vessels (if any) are included in the above figures.

WRECKS.

NUMBER AND NET TONNAGE OF VESSELS BELONGING TO THE UNITED KINGDOM TOTALLY LOST AT SEA, EXCLUSIVE OF VESSELS OF THE ROYAL NAVY, IN THE YEARS 1896 TO 1910.

YEARS.	SAILING.		STEAM.		TOTAL.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1896	326	81,217	107	94,607	433	175,824
1897	347	63,877	128	105,053	475	168,930
1898	288	52,409	125	111,686	413	164,095
1899	265	50,447	132	133,128	397	183,575
1900	253	64,005	132	95,998	385	160,003
1901	244	60,346	103	72,773	347	133,119
1902	241	45,010	94	59,325	335	104,335
1903	304	47,972	115	89,621	419	137,593
1904	202	41,254	120	101,589	322	142,843
1905	213	49,392	116	82,294	329	131,686
1906	231	50,210	126	98,004	357	148,214
1907	198	42,667	108	89,211	306	131,878
1908	228	37,482	136	109,657	364	147,139
1909	196	30,726	103	108,747	299	139,473
1910	195	32,547	124	117,595	319	150,142

NOTE.—The losses of unregistered vessels (if any) are included in the above figures.

THE KING AND ROYAL FAMILY.

THE KING.—George V., of the United Kingdom of Great Britain and Ireland, &c., King, Defender of the Faith. His Majesty was born June 3, 1865, married his cousin, Princess Victoria May, only daughter of the Duke of Teck, July 6, 1893. The children of His Majesty are: Edward, born June 23, 1894; Albert, December 14, 1895; Victoria Alexandra, April 25, 1897; Henry William Frederick Albert, March 31, 1900; George, December 20, 1902; and John Charles Francis, July 12, 1905.

PARLIAMENTS OF THE UNITED KINGDOM.

Assembled.	Dissolved.	Duration.
George III.		Yrs. m. d.
Sept. 27, 1796*	June 29, 1802	5 9 2
Oct. 29, 1802	Oct. 25, 1806	3 11 27
Dec. 15, 1806	April 29, 1807	0 4 14
June 22, 1807	Sept. 29, 1812	5 3 7
Nov. 24, 1812	June 10, 1818	[illegible] 6 16
Jan. 14, 1819	Feb. 29, 1820	1 1 15
George IV.		
April 23, 1820	June 2, 1826	6 1 9
Nov. 14, 1826	July 24, 1830	3 8 10
William IV.		
Oct. 26, 1830	April 22, 1831	0 5 27
June 14, 1831	Dec. 3, 1832	1 5 9
Jan. 29, 1833	Dec. 30, 1834	1 11 1
Feb. 19, 1835	July 17, 1837	2 4 28
Victoria.		
Nov. 15, 1837	June 23, 1841	3 7 9
Aug. 19, 1841	July 23, 1847	5 11 5
Victoria—*con.*		Yrs. m. d.
Nov. 18, 1847	July 1, 1852	4 7 14
Nov. 4, 1852	Mar. 1, 1857	4 4 18
April 1, 1857	April 23, 1859	1 11 23
May 31, 1859	July 6, 1865	6 1 6
Feb. 1, 1866	Nov. 11, 1868	2 9 19
Dec. 10, 1868	Jan. 26, 1874	5 1 17
Mar. 5, 1874	Mar. 23, 1880	6 0 19
April 29, 1880	Nov. 18, 1885	5 6 20
Jan. 12, 1886	June 26, 1886	0 5 15
Aug. 5, 1886	June 28, 1892	5 10 24
Aug. 4, 1892	July 8, 1895	2 11 5
Aug. 12, 1895	Sept. 25, 1900	5 1 14
Dec. 3, 1900	Jan. 8, 1906	5 1 6
Edward VII.		
Feb. 14, 1901		
Feb. 13, 1906	Jan. 10, 1910	3 10 26
Feb. 15, 1910	Nov. 28, 1910	0 9 13
George V.		
May 6, 1910		
Feb. 1, 1911		

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* Parliament first met after the Union with Ireland, January 22, 1801.

LIST OF ADMINISTRATIONS FROM DECEMBER, 1783.

Date.	Prime Minister.	Duration.		Chancellor.	Exchequer.	Home Secretary.	Foreign Sec.
		Yrs.	Dys.				
Dec. 23, 1783	William Pitt	17	84	Thurlow Loughboro'	William Pitt	Portland	Grenville.
Mar. 17, 1801	Hy. Addington	3	59	Eldon	H. Addington	Portland, Pelham, C. Yorke	Hawkesbury.
May 15, 1804	William Pitt	1	272	Eldon	William Pitt	Hawkesbury	Harrowby. Mulgrave.
Feb. 11, 1806	Lord Grenville	1	48	Erskine	Lord H. Petty	Spencer	Chas. J. Fox. Visct. Howick.
Mar. 31, 1807	Duke of Portland.	2	246	Eldon	S. Perceval	Hawkesbury	G. Canning.
Dec. 2, 1809	Spencer Perceval.	2	190	Eldon	S. Perceval	R. Ryder	Bathurst. Wellesley.
June 9, 1812	Earl of Liverpool.	14	319	Eldon	N. Vansittart F. J. Robinson	Sidmouth Robert Peel	Castlereagh. G. Canning.
Apr. 24, 1827	George Canning	0	134	Lyndhurst	G. Canning	Sturges Bourne. Lansdowne	Dudley.
Sept. 5, 1827	Visct. Goderich	0	142	Lyndhurst	J. C. Herries	Lansdowne	Dudley.
Jan. 25, 1828	D. of Wellington	2	301	Lyndhurst	H. Goulburn	Robert Peel	Dudley. Aberdeen.
Nov. 22, 1830	Earl Grey	3	238	Brougham	Althorp	Melbourne	Palmerston.
July 18, 1834	Visct. Melbourne	0	161	Brougham	Althorp	Duncannon	Palmerston.
Dec. 26, 1834	Sir Robert Peel	0	113	Lyndhurst	Sir R. Peel	H. Goulburn	Wellington.
Apr. 18, 1835	Visct. Melbourne	6	141	In Comm. Cottenham.	T. S. Rice F. T. Barring	Lord J. Russell Normanby	Palmerston.
Sept. 6, 1841	Sir Robert Peel	4	303	Lyndhurst.	H. Goulburn	Sir J. Graham	Aberdeen.
July 6, 1846	Ld. John Russell	5	236	Cottenham. Truro	Sir C. Wood	Sir George Grey	Palmerston. Granville.
Feb. 27, 1852	Earl of Derby	0	305	St Leonards	B. Disraeli	S. H. Walpole	Malmesbury.
Dec. 28, 1852	Earl of Aberdeen	2	44	Cranworth	W. Gladstone	Palmerston	Lord J. Russell Clarendon.
Feb. 10, 1855	Lord Palmerston	3	15	Cranworth	W. Gladstone Sir G. C. Lewis.	Sir George Grey	Clarendon.
Feb. 25, 1858	Earl of Derby	1	113	Chelmsford.	B. Disraeli	S. H. Walpole	Malmesbury
June 18, 1859	Lord Palmerston.	6	141	Campbell Westbury	W. Gladstone	Sir G. C. Lewis Sir George Grey	Russell.
Nov. 6, 1865	Earl Russell	0	242	Cranworth	W. Gladstone	Sir George Grey	Clarendon.
July 6, 1866	Earl of Derby	1	236	Chelmsford.	B. Disraeli	S. H. Walpole Gathorne Hardy	Stanley.
Feb. 27, 1868	Benjamin Disraeli	0	285	Cairns	G. W. Hunt	G. Hardy	Stanley.
Dec. 9, 1868	W. E. Gladstone	5	74	Hatherley Selborne	Robert Lowe W. E. Gladstone	H. A. Bruce Robert Lowe	Clarendon. Granville.
Feb. 21, 1874	Benjamin Disraeli Earl Beaconsfield.	6	67	Cairns	S. Northcote	R. A. Cross	Derby. Salisbury.
Apr. 28, 1880	W. E. Gladstone	5	57	Selborne	W. Gladstone H. C. E. Childers	Sir W. Harcourt	Granville.
June 24, 1885	Marq. of Salisbury	0	227	Halsbury	Hicks-Beach	R. A. Cross	Salisbury.
Feb. 7, 1886	W. E. Gladstone	0	139	Herschel	W. V. Harcourt	H. C. E. Childers	Rosebery.
July 24, 1886	Marq. of Salisbury	6	17	Halsbury	Lord Churchill G. J. Goschen	H. Matthews	Iddesleigh. Salisbury.
Aug. 15, 1892 Mar. 3, 1894	W. E. Gladstone Earl of Rosebery	2	313	Herschel	W. V. Harcourt	H. H. Asquith	Rosebery. Kimberley.
June 24, 1895 July 12, 1902	Marq. of Salisbury A. J. Balfour	11	165	Halsbury	Hicks-Beach C. T. Ritchie A. Chamberlain	Sir M. W. Ridley C. T. Ritchie A. Akers Douglas	Salisbury. Lansdowne. Lansdowne.
Dec. 5, 1905 April 7, 1908	Sir H. Campbell-Bannerman H. H. Asquith		..	Loreburn Haldane	H. H. Asquith D. Lloyd-George	H. J. Gladstone W. S. Churchill R. McKenna	Sir Ed. Grey.

PRESIDENTS OF THE UNITED STATES OF AMERICA.

	Inauguration Year.
Declaration of Independence	4th July, 1776
General Washington, first President	1789 and 1793
John Adams	1797
Thomas Jefferson	1801 and 1805
James Madison	1809 and 1813
James Monroe	1817 and 1821
John Quincy Adams	1825
General Andrew Jackson	1829 and 1833
Martin Van Buren	1837
General William Henry Harrison (died 4th April)	1841
John Tyler (previously Vice-President)	1841
James Knox Polk	1845
General Zachary Taylor (died 9th July, 1850)	1849
Millard Fillmore (previously Vice-President)	1850
General Franklin Pierce	1853
James Buchanan	1857
Abraham Lincoln (assassinated 14th April, 1865)	1861 and 1865
Andrew Johnson (previously Vice-President)	1865
General Ulysses S. Grant	1869 and 1873
Rutherford Richard Hayes, after long contest with Tilden	1877
General Garfield (shot July 2; died September 19)	1881
Chester A. Arthur, Vice-President, succeeded September 20	1881
Grover Cleveland	1885
General Benjamin Harrison	1889
Grover Cleveland	1893
William M'Kinley	1897
William M'Kinley (shot September 6th, 1901; died September 14th)	1901
Theodore Roosevelt	1901
„ „ re-elected	1905
William Howard Taft	1909
Woodrow Wilson	1913

The United States of America form a Federal Republic, consisting of 45 States and 5 Territories.

THE TIME ALL OVER THE WORLD.

When the clock at Greenwich points to Noon the time at the various places is as follows:—

	H.	M.	
Boston, U.S.	7	18	a.m.
Dublin	11	35	a.m.
Edinburgh	11	47	a.m.
Glasgow	11	43	a.m.
Lisbon	11	43	a.m.
Madrid	11	45	a.m.
New York, U.S.	7	14	a.m.
Penzance	11	38	a.m.
Philadelphia, U.S.	6	59	a.m.
Quebec	7	15	a.m.
Adelaide, Australia	9	11	p.m.
Amsterdam	12	19	p.m.
Athens	1	35	p.m.
Berlin	12	54	p.m.
Berne	12	30	p.m.
Bombay	4	52	p.m.
Brussels	12	17	p.m.
Calcutta	5	54	p.m.
Capetown	1	14	p.m.
Constantinople	1	56	p.m.
Copenhagen	12	50	p.m.
Florence	12	45	p.m.
Jerusalem	2	21	p.m.
Madras	5	21	p.m.
Malta	12	58	p.m.
Melbourne, Australia	9	40	p.m.
Moscow	2	30	p.m.
Munich	12	46	p.m.
Paris	12	9	p.m.
Pekin	7	46	p.m.
Prague	12	58	p.m.
Rome	12	50	p.m.
Rotterdam	12	18	p.m.
St. Petersburg	2	1	p.m.
Suez	2	10	p.m.
Sydney, Australia	10	5	p.m.
Stockholm	1	12	p.m.
Stuttgardt	0	37	p.m.
Vienna	1	6	p.m.

Hence, by a little calculation, the time for those places at any hour of our day may be ascertained. At places east of London the apparent time is later, and west of London, earlier; for uniformity sake, however, Greenwich time is kept at all railways in Great Britain and Ireland.

TOTAL GROSS AMOUNT OF INCOME BROUGHT UNDER THE REVIEW OF THE INLAND REVENUE DEPARTMENT.

Year.	England.	Scotland.	Ireland.	United Kingdom.	Year.
	£	£	£	£	
1894–5	564,098,584	61,328,840	31,669,653	657,097,077	1894–5
1895–6	583,966,579	62,143,688	31,659,583	677,769,850	1895–6
1896–7	607,112,810	65,350,653	32,278,145	704,741,608	1896–7
1897–8	633,293,018	68,548,264	32,619,964	734,461,246	1897–8
1898–9	657,212,406	72,209,602	33,245,301	762,667,309	1898–9
1899–1900	682,020,599	76,213,242	33,501,572	791,735,413	1899–1900
1900–1	719,354,160	79,962,343	34,039,010	833,355,513	1900–1
1901–2	749,127,300	83,515,877	34,350,276	866,993,453	1901–2
1902–3	760,844,311	84,218,290	34,575,945	879,638,546	1902–3
1903–4	781,661,273	86,004,343	35,092,969	902,758,585	1903–4
1904–5	789,681,212	87,010,655	35,437,813	912,129,680	1904–5
1905–6	801,690,717	87,150,635	36,343,204	925,184,556	1905–6
1906–7	816,854,364	88,749,171	38,098,479	943,702,014	1906–7
1907–8	848,548,633	92,589,090	38,979,277	980,117,000	1907–8
1908–9	873,994,849	96,204,055	39,737,022	1,009,935,926	1908–9
*1909–10	877,888,487	93,020,031	40,191,827	1,011,100,345	*1909–10
*1910–1	909,959,166	95,215,223	40,659,386	1,045,833,775	*1910–1

* Owing to the delay in passing the Finance Bill for 1909–10, the figures for that year are somewhat below, and those for the year 1910–1 somewhat above, normal.

BAROMETER INSTRUCTIONS.

COMPILED BY THE LATE ADMIRAL FITZROY, F.R.S.

The barometer should be set regularly by a duly-authorised person, about sunrise, noon, and sunset.

The words on scales of barometers should not be so much regarded for weather indications as the RISING or FALLING of the mercury; for if it stand at CHANGEABLE (29·50) and then rise towards FAIR (30·00) it presages a change of wind or weather, though not so great as if the mercury had risen higher; and, on the contrary, if the mercury stand above FAIR and then fall it presages a change, though not to so great a degree as if it had stood lower; beside which, the direction and force of wind are not in any way noticed.

It is not from the point at which the mercury may stand that we are alone to form a judgment of the state of the weather, but from its RISING or FALLING, and from the movements of immediately PRECEDING days as well as hours, keeping in mind effects of change of DIRECTION, and dryness or moisture, as well as alteration of force or strength of wind.

It should always be remembered that the state of the air FORETELLS COMING weather rather than shows the weather that is PRESENT—an invaluable fact too often overlooked—that the longer the time between the signs and the change foretold by them the longer such altered weather will last; and, on the contrary, the less the time between a warning and a change the shorter will be the continuance of such foretold weather.

If the barometer has been about its ordinary height, say near 30 inches at the sea-level, and is steady on rising, while the thermometer falls and dampness becomes less, north-westerly, northerly, north-easterly wind, or less wind, less rain or snow may be expected.

On the contrary, if a fall takes place with a rising thermometer and increased dampness, wind and rain may be expected from the south-eastward, southward, or south-westward. A fall with low thermometer foretells snow.

When the barometer is rather below its ordinary height, say down to near 29½ inches (at sea-level), a rise foretells less wind, or a change in its direction towards the northward, or less wet; but when it has been very low, about 29 inches, the first rising usually precedes or indicates strong wind—at times heavy squalls—from the north-westward, northward, or north-eastward, AFTER which violence a gradually rising glass foretells improving weather; if the thermometer falls, but if the warmth continues, probably the wind will back (shift against the sun's course), and more southerly or south-westerly wind will follow, especially if the barometer rise is sudden.

The most dangerous shifts of wind, or the HEAVIEST northerly gales, happen soon after the barometer first rises from a very low point; or if the wind veers GRADUALLY at some time afterwards.

BAROMETER INSTRUCTIONS.

Indications of approaching change of weather and the direction and force of winds are shown less by the height of the barometer than by its falling or rising. Nevertheless, a height of more than 30 (30·00) inches (at the level of the sea) is indicative of fine weather and MODERATE winds, except from east to north, OCCASIONALLY.

A rapid rise of the barometer indicates unsettled weather, a slow movement the contrary; as likewise a STEADY barometer, when continued and with dryness, foretells very fine weather.

A rapid and considerable fall is a sign of stormy weather, and rain or snow. Alternate rising and sinking indicates unsettled or threatening weather.

The greatest depressions of the barometer are with gales from S.E., S., or S.W.; the greatest deviations, with wind from N.W., N., or N.E., or with calm.

A sudden fall of the barometer, with a westerly wind, is sometimes followed by a violent storm from N.W., N., or N.E.

If a gale sets in from the E. or S.E., and the wind veers by the south, the barometer will continue falling until the wind is near a marked change, when a lull MAY occur; after which the gale will soon be renewed, perhaps suddenly and violently, and the veering of the wind towards the N.W., N., or N.E. will be indicated by a rising of the barometer, with a fall of the thermometer.

After very warm and calm weather a storm or squall, with rain, may follow; likewise at any time when the atmosphere is HEATED much above the USUAL temperature of the season.

To know the state of the air not only the barometer AND THERMOMETER, but appearances of the sky should be vigilantly watched.

SIGNS OF WEATHER.

Whether clear or cloudy, a rosy sky at sunset presages fine weather; a red sky in the morning, bad weather or much wind, perhaps rain; a grey sky in the morning, fine weather; a high dawn, wind; a low dawn, fair weather.*

Soft-looking or delicate clouds foretell fine weather, with moderate or light breezes; hard-edged, oily-looking clouds, wind. A dark, gloomy, blue sky is windy, but a light, bright blue sky indicates fine weather. Generally, the softer the clouds look, the less wind (but perhaps more rain) may be expected; and the harder, more "greasy," rolled, tufted, or ragged, the stronger the coming wind will prove. Also a bright yellow sky at sunset presages wind; a pale yellow, wet; and thus, by the prevalence of red, yellow, or grey tints, the coming weather may be foretold very nearly—indeed, if aided by instruments, almost exactly.

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* A high dawn is when the first indications of daylight are seen above a bank of clouds. A low dawn is when the day breaks on or near the horizon, the first streaks of light being very low down.

BAROMETER INSTRUCTIONS.

Small inky-looking clouds foretell rain; light scud clouds driving across heavy masses show wind and rain, but if alone may indicate wind only.

High upper clouds crossing the sun, moon, or stars in a direction different from that of the lower clouds, or the wind then felt below, foretell a change of wind.

After fine, clear weather the first signs in the sky of a coming change are usually light streaks, curls, wisps, or mottled patches of white distant clouds, which increase, and are followed by an overcasting of murky vapour that grows into cloudiness. This appearance, more or less oily or watery as wind or rain will prevail, is an infallible sign.

Light, delicate, quiet tints or colours, with soft, undefined forms of clouds, indicate and accompany fine weather; but gaudy or unusual hues, with hard, definitely-outlined clouds, foretell rain, and probably strong wind.

When sea-birds fly out early and far to seaward, moderate wind and fair weather may be expected. When they hang about the land or over it, sometimes flying inland, expect a strong wind, with stormy weather. As many creatures besides birds are affected by the approach of rain or wind, such indications should not be slighted by an observer who wishes to foresee weather.

Remarkable clearness of atmosphere near the horizon, distant objects such as hills unusually visible, or raised (by refraction),* and what is called a "good HEARING day," may be mentioned among signs of wet, if not wind, to be expected.

More than usual twinkling of the stars, indistinctness or apparent multiplication of the moon's horns, haloes, "wind-dogs" (fragments or pieces of rainbows, sometimes called "wind-galls") seen on detached clouds, and the rainbow, are more or less significant of increasing wind, if not approaching rain with or without wind.

Lastly, the dryness or dampness of the air, and its temperature (for the season), should ALWAYS be considered WITH OTHER indications of change or continuance of wind and weather.

On barometer scales the following contractions may be useful:—

RISE	FALL
FOR	FOR
N.E'LY	S.W'LY
(N.W.-N.-E.)	(S.E.-S.-W.)
DRY	WET
OR	OR
LESS	MORE
WIND.	WIND
—	—
EXCEPT	EXCEPT
WET FROM	WET FROM
N.Ed.	N.Ed.

When the wind shifts against the sun,
Trust it not, for back it will run.

First rise after very low
Indicates a stronger blow.

Long foretold—long last;
Short notice—soon past.

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* Much refraction is a sign of easterly wind.

MONTHLY METEOROLOGICAL TABLE FOR NINE MONTHS ENDED SEPTEMBER 30, 1912.

(From Official Sources.)

THE OBSERVATORY, GREENWICH, KENT.—HEIGHT OF STATION ABOVE SEA LEVEL, 159 FEET.

YEAR 1912.	BAROMETER.	AIR TEMPERATURE.								BRIGHT SUNSHINE.			RAIN AND OTHER FORMS OF PRECIPITATION.	
		MEAN OF				ABSOLUTE MAXIMUM AND MINIMUM.								
Month.	Mean corrected to 32° F. and Lat. 45° at Station Level.	A Maximum.	B Minimum.	Mean of A and B.	Difference from Average.	Maximum.	Day of Month.	Minimum.	Day of Month.	Daily Mean.	Difference from Average.	Per cent. of Poss.	Number of Days.	Total Fall.
	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.		Deg.		Hrs.	Hrs.			Ins.
January	9·768	44·9	36·0	40·4	−2·0	51·0	6	19·0	29	0·89	− 0·51	11	18	3·03
February	9·518	48·6	38·6	43·6	+3·8	60·0	28	19·0	3	1·33	− 0·78	13	21	1·73
March	9·560	53·3	40·5	46·9	+4·4	62·0	25	31·0	21	2·97	− 0·39	25	19	2·58
April	9·999	59·8	39·4	49·6	+1·5	71·0	21	32·0	11	7·47	+ 2·44	54	2	0·04
May	9·818	67·5	46·5	57·0	+3·2	83·0	11	36·0	26	6·15	− 0·26	40	12	1·29
June	9·675	69·5	49·3	59·4	−0·9	84·0	19	42·0	3	7·29	+ 0·81	44	18	2·35
July	9·769	74·9	54·4	64·6	+0·9	90·0	12	48·0	19	5·34	− 1·91	33	11	1·24
August	9·603	66·7	50·1	58·4	−4·5	73·0	4	42·0	28	3·69	− 3·09	25	26	4·27
September	9·995	60·8	46·5	53·7	−4·5	69·0	4	37·0	27	3·96	− 1·26	31	5	2·11

MONTHLY METEOROLOGICAL TABLE FOR NINE MONTHS ENDED SEPTEMBER 30, 1912.

(From Official Sources.)

THE OBSERVATORY, BIRMINGHAM, WARWICK.—HEIGHT OF STATION ABOVE SEA LEVEL, 542 FEET.

YEAR 1912.	BAROMETER.	AIR TEMPERATURE.								BRIGHT SUNSHINE.			RAIN AND OTHER FORMS OF PRECIPITATION.	
Month.	Mean corrected to 32° F. and Lat. 45° at Station Level.	MEAN OF		Mean of A and B.	Difference from Average.	ABSOLUTE MAXIMUM AND MINIMUM.				Total Observed.	Difference from Average.	Per cent. of Poss.	Number of Days.	Total Fall.
		A Maximum.	B Minimum.			Maximum.	Day of Month.	Minimum.	Day of Month.					
	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.		Deg.		Hrs.	Hrs.			Ins.
January	9·348	41·5	33·5	37·5	−0·3	52·0	1	21·0	29	0·78	..	10	20	3·99
February	9·070	45·3	36·3	40·8	+1·9	56·0	28	13·0	4	1·00	..	10	18	1·59
March	9·089	49·4	38·9	44·2	+3·0	57·0	25	33·0	16, 21	2·44	..	21	21	3·93
April	9·602	56·8	39·8	48·3	+2·6	69·0	21	31·0	12	6·83	..	50	4	0·23
May	9·408	60·8	46·3	53·6	+2·9	74·0	11	37·0	1	4·01	..	26	15	2·58
June	9·243	62·5	49·4	56·0	−1·4	76·0	22	45·0	3, 5, 11	3·68	..	22	24	4·92
July	9·372	66·5	53·9	60·2	−0·2	82·0	15	46·0	9, 19	3·33	..	21	16	3·40
August	9·164	60·5	48·6	54·6	−5·0	66·0	4	42·0	28	2·65	..	18	27	6·81
September	9·602	57·1	46·5	51·8	−3·7	63·0	16	39·0	27	2·03	..	16	7	0·81

MONTHLY METEOROLOGICAL TABLE FOR NINE MONTHS ENDED SEPTEMBER 30, 1912.

(From Official Sources.)

THE OBSERVATORY, SOUTHAMPTON, HANTS.—HEIGHT OF STATION ABOVE SEA LEVEL, 84 FEET.

YEAR 1912.	BAROMETER.	AIR TEMPERATURE.								BRIGHT SUNSHINE.			RAIN AND OTHER FORMS OF PRECIPITATION.	
Month.	Mean corrected to 32° F. and Lat. 45° at Station Level.	MEAN OF		Mean of A and B.	Difference from Average.	ABSOLUTE MAXIMUM AND MINIMUM.				Daily Mean.	Difference from Average.	Per cent. of Poss.	Number of Days.	Total Fall.
		A Maximum.	B Minimum.			Maximum.	Day of Month.	Minimum.	Day of Month.					
	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.		Deg.		Hrs.	Hrs.			Ins.
January	9·867	46·2	37·4	41·8	..	53·0	9	25·0	29, 30	1·11	– 0·57	13	17	3·80
February	9·599	48·5	39·5	44·0	+2·8	58·0	28	17·0	3	1·74	– 0·85	18	21	2·69
March	9·669	52·8	41·3	47·1	+3·5	60·0	26–28	33·0	16	3·02	– 1·04	26	21	4·25
April	0·106	59·8	40·8	50·3	+1·9	70·0	21	30·0	12	8·33	+ 2·73	61	1	0·07
May	9·928	63·8	48·5	56·2	+2·5	72·0	12	39·0	1	5·48	+ 1·58	36	10	1·33
June	9·786	64·6	51·3	58·0	–1·7	75·0	22	44·0	3	6·56	– 0·51	40	18	4·38
July	9·861	70·3	56·0	63·2	+0·1	87·0	15	48·0	19	5·18	– 2·05	33	17	3·21
August	9·714	63·0	51·1	57·1	–5·3	66·0	1, 7, 29	43·0	23	3·23	– 3·48	23	28	6·18
September	0·097	61·2	47·4	54·3	–4·0	67·0	4, 8	39·0	25	4·53	– 0·77	36	4	2·41

MONTHLY METEOROLOGICAL TABLE FOR NINE MONTHS ENDED SEPTEMBER 30, 1912.

(From Official Sources.)

THE OBSERVATORY, YARMOUTH, NORFOLK.—HEIGHT OF STATION ABOVE SEA LEVEL, 27 FEET.

YEAR 1912.	BAROMETER.	AIR TEMPERATURE.								BRIGHT SUNSHINE.			RAIN AND OTHER FORMS OF PRECIPITATION.	
		MEAN OF				ABSOLUTE MAXIMUM AND MINIMUM.								
Month.	Mean corrected to 32° F. and Lat. 45° at Station Level.	A Maximum.	B Minimum.	Mean of A and B.	Difference from Average.	Maximum.	Day of Month.	Minimum.	Day of Month.	Daily Mean.	Difference from Average.	Per cent. of Poss.	Number of Days.	Total Fall.
	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.		Deg.		Hrs.	Hrs.			Ins.
January........	9·928	42·8	35·9	39·4	+ 1·8	49·0	4, 9	28·0	28	1·02	..	13	13	1·98
February	9·665	45·3	35·9	40·6	+ 2·3	60·0	28	20·0	3, 4	2·37	..	24	13	1·45
March	9·673	50·5	39·7	45·1	+ 4·6	62·0	25	34·0	23, 24	3·38	..	29	20	2·40
April	0·125	52·6	40·4	46·5	+ 1·7	64·0	6	30·0	18	8·58	..	62	10	0·36
May	9·961	59·8	47·7	53·8	+ 3·8	81·0	11	38·0	27	6·08	..	39	10	1·26
June	9·801	64·6	52·2	58·4	+ 1·8	75·0	23	47·0	17	7·06	..	43	21	2·56
July	9·917	67·4	57·0	62·2	+ 1·5	79·0	13	49·0	31	6·77	..	42	14	2·79
August	9·707	64·0	51·1	57·6	– 2·9	69·0	18	45·0	12, 14	3·74	..	26	21	8·19
September........	0·132	58·6	49·4	54·0	– 2·9	65·0	4	45·0	11, 12	3·98	..	32	11	4·13

MONTHLY METEOROLOGICAL TABLE FOR NINE MONTHS ENDED SEPTEMBER 30, 1912.

(From Official Sources.)

THE OBSERVATORY, YORK, YORKSHIRE.—Height of Station above Sea Level, 53 Feet.

Year 1912.	Barometer.	Air Temperature.								Bright Sunshine.			Rain and other forms of Precipitation.	
Month.	Mean corrected to 32° F. and Lat. 45° at Station Level.	Mean of		Mean of A and B.	Difference from Average.	Absolute Maximum and Minimum.				Daily Mean.	Difference from Average.	Per cent. of Poss.	Number of Days.	Total Fall.
		A Maximum.	B Minimum.			Maximum.	Day of Month.	Minimum.	Day of Month.					
	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.		Deg.		Hrs.	Hrs.			Ins.
January....	9·876	41·9	33·7	37·8	+0·1	54·0	1	16·0	29	0·79	– 0·18	10	23	3·52
February	9·597	46·0	35·5	40·8	+2·5	60·0	28	12·0	4	1·43	– 0·54	15	18	1·19
March	9·560	50·6	39·2	44·9	+3·5	59·0	25, 26	32·0	21, 23	2·27	– 1·03	19	20	2·92
April	0·115	57·1	38·9	48·0	+2·1	71·0	21	28·0	12	6·43	+ 1·90	46	1	0·06
May	9·921	61·7	45·1	53·4	+2·4	74·0	11	35·0	1	4·55	– 1·19	29	14	2·85
June	9·739	64·7	50·3	57·5	0·0	76·0	22	43·0	11	3·92	– 1·95	23	25	6·08
July	9·904	67·6	54·0	60·8	+0·1	83·0	12	47·0	9	2·64	– 3·10	16	16	3·58
August	9·651	63·2	49·4	56·3	–3·4	71·0	11	40·0	3	2·22	– 2·65	15	23	4·72
September....... ..	0·133	59·2	45·9	52·6	–2·9	67·0	13	37·0	23	3·39	– 0·61	27	7	1·68

MONTHLY METEOROLOGICAL TABLE FOR NINE MONTHS ENDED SEPTEMBER 30, 1912.

(From Official Sources.)

THE OBSERVATORY, MANCHESTER, LANCASHIRE.—Height of Station above Sea Level, 195 Feet.

Year 1912.	Barometer.	Air Temperature.								Bright Sunshine.			Rain and other forms of Precipitation.	
		Mean of				Absolute Maximum and Minimum.								
Month.	Mean corrected to 32° F. and Lat. 45° at Station Level.	A Maximum.	B Minimum.	Mean of A and B.	Difference from Average.	Maximum.	Day of Month.	Minimum.	Day of Month.	Daily Mean.	Difference from Average.	Per cent. of Poss.	Number of Days.	Total Fall.
	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.		Deg.		Hrs.	Hrs.			Ins.
January	9·723	42·8	35·5	39·2	..	51·0	1	22·0	29	0·28	..	4	17	3·47
February	9·427	46·5	38·7	42 6	..	56·0	28, 29	19·0	3	1·00	..	10	19	1·10
March	9·413	49·5	40·7	45·1	..	57·0	26	33·0	21, 23	1·75	..	15	26	4·63
April	9·969	56·9	41·4	49·2	..	71·0	22	32·0	12	6·29	..	45	8	0·73
May	9·769	60·4	47·3	53·9	..	70·0	11	40·0	1, 24	2·85	..	18	18	2·66
June	9·587	63·6	51·9	57·8	..	78·0	22	46·0	11	3·20	..	19	26	4·50
July	9·736	68·4	55·9	62·2	..	87·0	14	50·0	9	3·04	..	19	19	4·67
August	9·512	60·8	50·9	55·9	..	68·0	4	44·0	3	2·02	..	14	26	5·99
September	9·976	58·2	48·3	53·3	..	63·0	18, 22	41·0	9, 11	2·91	..	23	11	1·84

RAINFALL AT THE CENTRES NAMED

FROM 1899 TO 1911.

YEAR.	TRURO.		GREENWICH.		CAMBRIDGE.		LIVERPOOL.		HALIFAX.		CARLISLE.		MANCHESTER.	
	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.
1899............	163	34·87	141	22·34	146	18 82	188	27·85	173	34·71	187	31·18	187	30·84
1900............	212	46·16	165	23·22	167	19·71	207	32·00	215	39·00	219	39·56	203	36·82
1901............	199	35·40	123	20·28	126	16·24	190	24·71	192	30·90	187	29·20	172	29·54
1902............	188	36·10	159	19·34	139	15·76	200	25·77	186	27·72	216	25·52	192	26·51
1903............	230	52·11	179	35·54	169	30·54	224	34·43	..	57·65	236	47·24	194	37·81
1904............	203	44·59	153	20·66	165	17·57	220	30·94	..	41·82	218	28·16	207	25·10
1905............	188	34·08	178	23·02	180	18·99	187	25·24	187	25 94	182	24·98	225	30·98
1906............	197	39·34	161	24·74	171	22·32	197	31·20	207	33·84	209	30·00	240	32·20
1907............	209	42·24	143	24·17	210	23·68	187	29·51	..	42·45	211	36·49	192	30·07
1908............	182	34·04	163	23·42	191	18·12	180	31·79	184	30·65	201	33·30	185	28·23
1909............	176	35·98	194	24·98	179	23·06	194	34·84	199	35·60	190	35·28	186	35·55
1910............	245	52·94	203	27·27	220	21·95	223	37·40	216	45·92	232	36·37	212	36·64
1911............	185	43·02	152	23·31	157	19·04	169	30·80	196	29·01	181	30·54	178	28·38

CEYLON TEA ESTATES.

PARTICULARS OF RAINFALL FOR FIVE YEARS, 1907 TO 1911, IN MONTHS.

Month.	1907.			1908.			1909.			1910.				1911.			
	MAHA-VILLA.	NUGA-WELLA.	WELI-GANGA.	MAHA-VILLA.	NUGA-WELLA.	WELI-GANGA.	MAHA-VILLA.	NUGA-WELLA.	WELI-GANGA.	MAHA-VILLA.	NUGA-WELLA.	WELI-GANGA.	DAMBA-GALLA.	MAHA-VILLA.	NUGA-WELLA.	WELI-GANGA.	DAMBA-GALLA.
	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.
Jan.....	2·51	1·65	2·49	5·27	6·66	4·70	4·67	4·39	5·60	2·54	2·10	2·33	—	1·90	1·58	2·20	1·41
Feb.....	1·51	1·30	1·15	4·03	3·80	4·00	4·59	3·87	4·48	5·39	4·55	4·68	—	·86	1·77	·88	1·53
March ..	7·13	6·60	7·03	6·66	6·53	6·99	9·99	8·06	10·33	1·54	0·25	1·55	—	4·24	3·88	4·14	3·35
April ..	15·05	22·55	17·38	5·14	5·84	6·38	10·04	11·56	7·65	7·10	8·63	7·04	—	2·78	2·01	2·76	2·17
May....	2·16	2·90	1·99	8·47	7·53	8·57	7·82	8·56	7·10	1·95	3·45	1·65	—	2·22	4·71	1·88	4·56
June ..	*17·88	*19·48	*16·38	12·11	18·33	12·47	24·42	27·91	23·04	13·06	15·89	12·42	—	22·60	25·45	20·47	23·82
July....	*18·54	*21·33	*18·80	9·67	10·25	9 45	18·30	22·86	15·73	10·42	10·17	10·40	—	15·33	18·15	12·23	18·83
Aug. ..	*15·70	*19·83	*13·71	4·65	5·63	4·13	23·65	18·99	21·83	16·92	20·06	16·90	†20·46	9·56	9·93	7·95	9·55
Sept. ..	8·41	5·79	6·32	16·22	22·08	18·30	7·95	10·75	6·70	14·98	17·33	13·14	18·28	14·34	18·20	13·74	18·36
Oct.....	29·04	24·02	27·35	9·13	9·64	9·45	16·96	13·99	13·45	21·12	15·61	17·12	18·71	22·98	15·96	19·09	17·46
Nov. ..	11·34	10·62	11·73	2·68	7·94	2·57	10·01	3·17	9·92	17·53	14·80	15·63	13·56	8·89	8·52	8 32	7·66
Dec.....	2·19	5·06	1·99	13·16	11·46	14·99	1·86	2·00	2·13	11·94	10·18	9·03	9·49	14·12	15·61	15·15	13·03
Totals..	131·46	141·13	126·32	97·19	115·69	102·00	140·26	142·11	127·96	124·49	123·02	111·89	80·50	119·82	125 77	108·81	121·73

* Period of South-West Monsoon, when rain is steady over the group. † Date of Purchase.

THE LUNUVA (CEYLON) TEA AND RUBBER ESTATES LIMITED.

UDAPUSSELLAWA DISTRICT AVERAGE RAINFALL PER MENSEM, AS TAKEN ON "WALDEMAR GROUP."

Month.	1907.	1908.	1909.	1910.	1911.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	7·74	19·28	23·64	23·93	21·24
February	4·78	8·42	9·63	7·16	7·63
March	13·36	9·68	13·26	3·30	6·11
April	12·50	7·23	7·98	7·36	1·30
May	3·44	3·92	0·41	6·54	2·49
June	4·50	0·98	1·28	2·08	3·18
July	2·48	2·05	1·02	3·58	—
August	1·69	4·00	8·20	4·94	1·62
September	4·12	9·26	0·10	1·33	3·40
October	17·74	6·58	9·78	12·80	18·82
November	15·09	11·68	6·63	19·86	26·53
December	9·19	41·28	20·53	43·75	47·30
Total	96·63	124·36	102·46	136·63	139·62

HOPTON ESTATE, LUNUGALLA, CEYLON.

STATEMENT OF THE MONTHLY RAINFALL FOR FIVE YEARS, 1907 TO 1911.

Month.	1907.	1908.	1909.	1910.	1911.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	3·41	10·09	3·83	15·56	9·29
February	3·28	8·53	5·64	5·15	2·50
March	17·41	11·67	8·15	2·18	4·75
April	14·58	3·54	7·87	5·26	1·95
May	3·17	6·05	5·28	6·81	2·35
June	3·77	0·60	0·85	1·28	6·06
July	2·89	3·36	1·65	7·16	—
August	3·77	7·36	11·94	5·49	2·38
September	3·64	7·99	0·64	2·00	5·49
October	17·41	11·05	8·94	15·04	14·70
November	9·56	6·83	6·84	15·07	22·33
December	2·63	14·35	13·31	15·82	33·10
Total	85·52	91·42	74·94	96·82	104·90

MONTHLY RAINFALL AT MATALE, CEYLON, 1906 TO 1910.*

Month.	1906.	1907.	1908.	1909.	1910.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	3·13	2·48	3·91	4·24	5·47
February	—	1·60	3·87	2·69	4·65
March	—	5·11	2·00	10·26	0·19
April	12·65	13·35	4·91	10·52	4·59
May	2·15	2·15	3·97	2·25	5·14
June	4·97	10·03	4·04	5·58	3·39
July	5·07	7·01	5·00	6·29	7·10
August	7·25	3·50	0·52	10·64	5·64
September	2·70	5·58	8·62	4·52	3·63
October	22·79	16·16	11·31	9·37	7·32
November	14·05	12·30	3·98	8·77	11·64
December	8·79	3·70	19·49	3·84	13·58
Total	83·55	82·97	71·62	79·37	72·34

* **Figures for 1911 not available.**

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1913.

JANUARY.				FEBRUARY.				MARCH.				APRIL.				MAY.				JUNE.			
Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.	
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.
		h m	h m			h m	h m			h m	h m			h m	h m			h m	h m			h m	h m
1	W	5 52	6 23	1	S	7 17	7 58	1	S	5 15	5 57	1	Tu	7 45	8 26	1	Th	8 11	8 40	1	𝔖	8 53	9 14
2	Th	6 55	7 26	2	𝔖	8 38	9 16	2	𝔖	6 41	7 29	2	W	9 2	9 31	2	F	9 5	9 25	2	M	9 33	9 51
3	F	7 58	8 28	3	M	9 48	10 15	3	M	8 15	8 56	3	Th	9 53	10 11	3	S	9 44	10 0	3	Tu	10 10	10 29
4	S	9 0	9 28	4	Tu	10 37	10 56	4	Tu	9 33	10 1	4	F	10 27	10 41	4	𝔖	10 16	10 30	4	W	10 48	11 7
5	𝔖	9 55	10 19	5	W	11 15	11 34	5	W	10 24	10 41	5	S	10 55	11 9	5	M	10 45	11 1	5	Th	11 27	11 48
6	M	10 41	11 2	6	Th	11 51	..	6	Th	10 58	11 13	6	𝔖	11 23	11 37	6	Tu	11 17	11 32	6	F	..	0 10
7	Tu	11 23	11 43	7	F	0 8	0 24	7	F	11 29	11 44	7	M	11 51	..	7	W	11 49	..	7	S	0 32	0 55
8	W	..	0 3	8	S	0 41	0 57	8	S	11 58	..	8	Tu	0 5	0 21	8	Th	0 7	0 26	8	𝔖	1 18	1 40
9	Th	0 22	0 42	9	𝔖	1 13	1 28	9	𝔖	0 12	0 28	9	W	0 38	0 53	9	F	0 46	1 5	9	M	2 2	2 25
10	F	1 0	1 18	10	M	1 42	1 55	10	M	0 43	0 57	10	Th	1 9	1 25	10	S	1 24	1 44	10	Tu	2 52	3 22
11	S	1 34	1 50	11	Tu	2 9	2 23	11	Tu	1 12	1 26	11	F	1 40	1 56	11	𝔖	2 5	2 27	11	W	3 54	4 30
12	𝔖	2 5	2 20	12	W	2 37	2 52	12	W	1 39	1 52	12	S	2 14	2 35	12	M	2 54	3 24	12	Th	5 6	5 44
13	M	2 37	2 54	13	Th	3 9	3 27	13	Th	2 5	2 19	13	𝔖	2 58	3 24	13	Tu	3 59	4 38	13	F	6 19	6 50
14	Tu	3 12	3 32	14	F	3 49	4 13	14	F	2 34	2 52	14	M	3 57	4 38	14	W	5 21	6 5	14	S	7 19	7 46
15	W	3 54	4 18	15	S	4 42	5 16	15	S	3 13	3 39	15	Tu	5 23	6 11	15	Th	6 44	7 19	15	𝔖	8 14	8 42
16	Th	4 45	5 14	16	𝔖	5 55	6 36	16	𝔖	4 8	4 44	16	W	6 58	7 42	16	F	7 51	8 20	16	M	9 10	9 36
17	F	5 46	6 17	17	M	7 19	8 5	17	M	5 25	6 13	17	Th	8 20	8 52	17	S	8 48	9 11	17	Tu	10 0	10 23
18	S	6 48	7 24	18	Tu	8 48	9 28	18	Tu	7 2	7 52	18	F	9 19	9 41	18	𝔖	9 33	9 55	18	W	10 46	11 9
19	𝔖	8 0	8 35	19	W	9 58	10 23	19	W	8 36	9 16	19	S	10 2	10 21	19	M	10 16	10 37	19	Th	11 32	11 55
20	M	9 10	9 41	20	Th	10 46	11 9	20	Th	9 45	10 9	20	𝔖	10 41	11 2	20	Tu	10 59	11 22	20	F	..	0 18
21	Tu	10 8	10 32	21	F	11 32	11 55	21	F	10 29	10 49	21	M	11 22	11 44	21	W	11 45	..	21	S	0 40	1 2
22	W	10 56	11 21	22	S	..	0 19	22	S	11 10	11 31	22	Tu	..	0 6	22	Th	0 7	0 31	22	𝔖	1 22	1 40
23	Th	11 46	..	23	𝔖	0 42	1 4	23	𝔖	11 52	..	23	W	0 28	0 47	23	F	0 52	1 12	23	M	1 59	2 18
24	F	0 11	0 37	24	M	1 24	1 44	24	M	0 13	0 34	24	Th	1 9	1 28	24	S	1 32	1 52	24	Tu	2 36	2 57
25	S	1 1	1 24	25	Tu	2 3	2 21	25	Tu	0 55	1 15	25	F	1 48	2 8	25	𝔖	2 12	2 34	25	W	3 18	3 41
26	𝔖	1 47	2 9	26	W	2 39	3 0	26	W	1 34	1 51	26	S	2 27	2 50	26	M	2 58	3 23	26	Th	4 7	4 34
27	M	2 30	2 51	27	Th	3 21	3 42	27	Th	2 9	2 28	27	𝔖	3 16	3 47	27	Tu	3 52	4 24	27	F	5 1	5 30
28	Tu	3 13	3 35	28	F	4 9	4 40	28	F	2 49	3 11	28	M	4 22	5 0	28	W	4 58	5 32	28	S	5 58	6 27
29	W	4 0	4 26					29	S	3 37	4 8	29	Tu	5 40	6 20	29	Th	6 4	6 37	29	𝔖	6 56	7 25
30	Th	4 56	5 29					30	𝔖	4 45	5 26	30	W	7 0	7 38	30	F	7 8	7 37	30	M	7 54	8 21
31	F	6 3	6 38					31	M	6 13	6 59					31	S	8 4	8 29				

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1913—*continued.*

JULY.				AUGUST.				SEPTEMBER.				OCTOBER.				NOVEMBER.				DECEMBER.			
Date	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.	
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.
		h m	h m			h m	h m			h m	h m			h m	h m			h m	h m			h m	h m
1	Tu	8 49	9 16	1	F	10 13	10 37	1	M	11 28	11 50	1	W	11 43	..	1	S	0 24	0 46	1	M	0 56	1 17
2	W	9 40	10 3	2	S	11 0	11 24	2	Tu	..	0 13	2	Th	0 5	0 27	2	𝔖	1 7	1 27	2	Tu	1 38	1 58
3	Th	10 25	10 48	3	𝔖	11 48	..	3	W	0 36	0 57	3	F	0 48	1 8	3	M	1 48	2 9	3	W	2 19	2 43
4	F	11 10	11 34	4	M	0 12	0 35	4	Th	1 17	1 37	4	S	1 28	1 48	4	Tu	2 35	3 1	4	Th	3 8	3 36
5	S	11 58	..	5	Tu	0 58	1 20	5	F	1 57	2 16	5	𝔖	2 8	2 29	5	W	3 32	4 7	5	F	4 6	4 38
6	𝔖	0 23	0 47	6	W	1 41	2 3	6	S	2 35	2 56	6	M	2 52	3 20	6	Th	4 45	5 26	6	S	5 9	5 42
7	M	1 12	1 36	7	Th	2 24	2 44	7	𝔖	3 20	3 47	7	Tu	3 53	4 31	7	F	6 5	6 47	7	𝔖	6 12	6 43
8	Tu	1 59	2 22	8	F	3 7	3 31	8	M	4 19	4 55	8	W	5 14	6 0	8	S	7 23	7 55	8	M	7 14	7 43
9	W	2 46	3 11	9	S	3 56	4 24	9	Tu	5 36	6 20	9	Th	6 46	7 30	9	𝔖	8 23	8 49	9	Tu	8 11	8 36
10	Th	3 37	4 6	10	𝔖	4 54	5 29	10	W	7 6	7 51	10	F	8 9	8 44	10	M	9 10	9 29	10	W	8 59	9 21
11	F	4 35	5 7	11	M	6 5	6 44	11	Th	8 34	9 11	11	S	9 12	9 34	11	Tu	9 46	10 2	11	Th	9 41	10 0
12	S	5 39	6 11	12	Tu	7 24	8 3	12	F	9 40	10 3	12	𝔖	9 52	10 9	12	W	10 17	10 32	12	F	10 18	10 36
13	𝔖	6 42	7 13	13	W	8 42	9 19	13	S	10 21	10 38	13	M	10 23	10 37	13	Th	10 47	11 2	13	S	10 56	11 15
14	M	7 46	8 20	14	Th	9 50	10 16	14	𝔖	10 53	11 9	14	Tu	10 52	11 7	14	F	11 18	11 35	14	𝔖	11 34	11 54
15	Tu	8 55	9 26	15	F	10 37	10 57	15	M	11 24	11 39	15	W	11 20	11 35	15	S	11 53	..	15	M	..	0 15
16	W	9 53	10 17	16	S	11 16	11 34	16	Tu	11 53	..	16	Th	11 49	..	16	𝔖	0 11	0 29	16	Tu	0 38	1 0
17	Th	10 41	11 3	17	𝔖	11 52	..	17	W	0 8	0 23	17	F	0 4	0 20	17	M	0 48	1 7	17	W	1 22	1 43
18	F	11 25	11 47	18	M	0 8	0 25	18	Th	0 38	0 52	18	S	0 36	0 51	18	Tu	1 25	1 44	18	Th	2 5	2 26
19	S	..	0 7	19	Tu	0 41	0 57	19	F	1 7	1 20	19	𝔖	1 6	1 22	19	W	2 4	2 28	19	F	2 52	3 19
20	𝔖	0 27	0 47	20	W	1 13	1 26	20	S	1 33	1 47	20	M	1 37	1 54	20	Th	2 55	3 26	20	S	3 48	4 21
21	M	1 6	1 24	21	Th	1 40	1 54	21	𝔖	2 1	2 16	21	Tu	2 11	2 33	21	F	4 3	4 43	21	𝔖	4 55	5 29
22	Tu	1 39	1 54	22	F	2 7	2 21	22	M	2 34	2 54	22	W	2 59	3 31	22	S	5 24	6 4	22	M	6 4	6 37
23	W	2 9	2 24	23	S	2 36	2 53	23	Tu	3 16	3 46	23	Th	4 9	4 52	23	𝔖	6 41	7 16	23	Tu	7 7	7 38
24	Th	2 41	2 59	24	𝔖	3 10	3 31	24	W	4 22	5 3	24	F	5 39	6 24	24	M	7 46	8 15	24	W	8 8	8 39
25	F	3 18	3 38	25	M	3 54	4 23	25	Th	5 50	6 40	25	S	7 8	7 48	25	Tu	8 42	9 6	25	Th	9 8	9 36
26	S	4 0	4 24	26	Tu	4 56	5 33	26	F	7 28	8 10	26	𝔖	8 21	8 51	26	W	9 29	9 51	26	F	10 1	10 26
27	𝔖	4 51	5 19	27	W	6 14	6 57	27	S	8 46	9 17	27	M	9 15	9 36	27	Th	10 12	10 34	27	S	10 51	11 15
28	M	5 49	6 22	28	Th	7 41	8 24	28	𝔖	9 42	10 2	28	Tu	9 55	10 15	28	F	10 57	11 20	28	𝔖	11 39	..
29	Tu	6 58	7 34	29	F	9 3	9 35	29	M	10 22	10 41	29	W	10 35	10 55	29	S	11 45	..	29	M	0 2	0 25
30	W	8 10	8 45	30	S	10 0	10 23	30	Tu	11 1	11 22	30	Th	11 16	11 38	30	𝔖	0 9	0 33	30	Tu	0 47	1 8
31	Th	9 18	9 47	31	𝔖	10 45	11 7					31	F	..	0 1					31	W	1 28	1 47

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT GOOLE FOR THE YEAR 1913.

JANUARY.				FEBRUARY.				MARCH.			
Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.	
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.
		h m	h m			h m	h m			h m	h m
1	W	1 7	1 35	1	S	2 35	3 29	1	S	0 37	1 10
2	Th	2 9	2 50	2	𝔖	4 18	5 2	2	𝔖	1 53	2 51
3	F	3 32	4 11	3	M	5 36	6 4	3	M	3 49	4 39
4	S	4 47	5 17	4	Tu	6 26	6 47	4	Tu	5 20	5 50
5	𝔖	5 44	6 8	5	W	7 7	7 25	5	W	6 13	6 31
6	M	6 30	6 52	6	Th	7 43	8 0	6	Th	6 47	7 3
7	Tu	7 14	7 35	7	F	8 16	8 33	7	F	7 19	7 35
8	W	7 55	8 14	8	S	8 48	9 2	8	S	7 50	8 4
9	Th	8 32	8 49	9	𝔖	9 15	9 28	9	𝔖	8 19	8 33
10	F	9 5	9 20	10	M	9 41	9 54	10	M	8 47	9 0
11	S	9 36	9 51	11	Tu	10 8	10 22	11	Tu	9 13	9 25
12	𝔖	10 6	10 22	12	W	10 37	10 53	12	W	9 38	9 51
13	M	10 38	10 55	13	Th	11 10	11 29	13	Th	10 5	10 20
14	Tu	11 13	11 33	14	F	11 49	..	14	F	10 36	10 55
15	W	11 53	..	15	S	0 11	0 37	15	S	11 17	11 42
16	Th	0 14	0 36	16	𝔖	1 9	1 47	16	𝔖	..	0 10
17	F	1 1	1 28	17	M	2 39	3 38	17	M	0 43	1 24
18	S	2 1	2 45	18	Tu	4 31	5 15	18	Tu	2 18	3 19
19	𝔖	3 33	4 17	19	W	5 47	6 12	19	W	4 17	5 3
20	M	4 57	5 30	20	Th	6 35	6 59	20	Th	5 34	5 58
21	Tu	5 57	6 21	21	F	7 23	7 47	21	F	6 18	6 38
22	W	6 46	7 11	22	S	8 10	8 33	22	S	7 0	7 22
23	Th	7 37	8 8	23	𝔖	8 53	9 12	23	𝔖	7 44	8 5
24	F	8 28	8 51	24	M	9 30	9 48	24	M	8 25	8 44
25	S	9 12	9 33	25	Tu	10 6	10 24	25	Tu	9 2	9 20
26	𝔖	9 54	10 15	26	W	10 43	11 8	26	W	9 37	9 55
27	M	10 36	10 57	27	Th	11 24	11 46	27	Th	10 13	10 33
28	Tu	11 18	11 40	28	F	..	0 10	28	F	10 54	11 17
29	W	..	0 2					29	S	11 42	..
30	Th	0 25	0 50					30	𝔖	0 10	0 43
31	F	1 17	1 49					31	M	1 23	2 15

APRIL.				MAY.				JUNE.			
Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.	
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern
		h m	h m			h m	h m			h m	h m
1	Tu	3 15	4 6	1	Th	3 49	4 24	1	𝔖	4 40	5 2
2	W	4 47	5 18	2	F	4 52	5 13	2	M	5 22	5 41
3	Th	5 42	6 0	3	S	5 32	5 49	3	Tu	5 59	6 19
4	F	6 16	6 30	4	𝔖	6 5	6 20	4	W	6 37	6 57
5	S	6 44	6 59	5	M	6 35	6 51	5	Th	7 18	7 40
6	𝔖	7 14	7 29	6	Tu	7 7	7 24	6	F	8 2	8 24
7	M	7 43	7 58	7	W	7 42	8 0	7	S	8 45	9 5
8	Tu	8 13	8 29	8	Th	8 18	8 36	8	𝔖	9 26	9 48
9	W	8 44	8 58	9	F	8 53	9 11	9	M	10 11	10 36
10	Th	9 12	9 26	10	S	9 30	9 50	10	Tu	11 4	11 33
11	F	9 41	9 59	11	𝔖	10 12	10 37	11	W	..	0 2
12	S	10 19	10 41	12	M	11 5	11 35	12	Th	0 31	1 0
13	𝔖	11 5	11 33	13	Tu	..	0 7	13	F	1 30	2 2
14	M	..	0 4	14	W	0 41	1 17	14	S	2 41	3 21
15	Tu	0 40	1 22	15	Th	1 58	2 45	15	𝔖	3 57	4 30
16	W	2 15	3 13	16	F	3 27	4 4	16	M	4 58	5 25
17	Th	4 1	4 39	17	S	4 35	5 0	17	Tu	5 49	6 12
18	F	5 7	5 30	18	𝔖	5 22	5 44	18	W	6 36	7 0
19	S	5 51	6 11	19	M	6 5	6 27	19	Th	7 23	7 47
20	𝔖	6 31	6 52	20	Tu	6 50	7 14	20	F	8 10	8 31
21	M	7 14	7 36	21	W	7 37	7 59	21	S	8 50	9 8
22	Tu	7 57	8 18	22	Th	8 21	8 41	22	𝔖	9 26	9 44
23	W	8 38	8 57	23	F	9 0	9 18	23	M	10 3	10 21
24	Th	9 15	9 33	24	S	9 37	9 57	24	Tu	10 40	11 0
25	F	9 52	10 12	25	𝔖	10 18	10 40	25	W	11 21	11 43
26	S	10 34	10 57	26	M	11 4	11 29	26	Th	..	0 4
27	𝔖	11 23	11 51	27	Tu	11 54	..	27	F	0 25	0 47
28	M	..	0 21	28	W	0 20	0 47	28	S	1 11	1 38
29	Tu	0 53	1 31	29	Th	1 16	1 50	29	𝔖	2 11	2 50
30	W	2 19	3 7	30	F	2 29	3 8	30	M	3 29	4 3
				31	S	3 43	4 13				

Hull tides 59 minutes earlier than Goole each day.

DAILY TIDE TABLES AT GOOLE FOR THE YEAR 1913—*continued.*

JULY.				AUGUST.				SEPTEMBER.			
Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.	
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.
		h m	h m			h m	h m			h m	h m
1	Tu	4 35	5 3	1	F	6 2	6 26	1	M	7 20	7 43
2	W	5 29	5 52	2	S	6 50	7 15	2	Tu	8 5	8 26
3	Th	6 14	6 37	3	**S**	7 40	8 4	3	W	8 46	9 5
4	F	7 1	7 26	4	M	8 27	8 48	4	Th	9 23	9 42
5	S	7 50	8 14	5	Tu	9 8	9 28	5	F	10 1	10 20
6	**S**	8 37	9 0	6	W	9 48	10 9	6	S	10 40	11 2
7	M	9 22	9 44	7	Th	10 30	10 51	7	**S**	11 26	11 51
8	Tu	10 7	10 30	8	F	11 13	11 36	8	M	..	0 18
9	W	10 54	11 19	9	S	11 59	..	9	Tu	0 51	1 31
10	Th	11 44	..	10	**S**	0 23	0 49	10	W	2 26	3 25
11	F	0 9	0 33	11	M	1 19	1 56	11	Th	4 16	4 58
12	S	0 58	1 24	12	Tu	2 45	3 39	12	F	5 29	5 52
13	**S**	1 53	2 29	13	W	4 26	5 6	13	S	6 10	6 27
14	M	3 17	4 1	14	Th	5 39	6 5	14	**S**	6 43	6 59
15	Tu	4 41	5 14	15	F	6 27	6 47	15	M	7 15	7 30
16	W	5 42	6 6	16	S	7 6	7 25	16	Tu	7 45	8 0
17	Th	6 29	6 53	17	**S**	7 43	8 0	17	W	8 15	8 29
18	F	7 16	7 38	18	M	8 16	8 32	18	Th	8 42	8 54
19	S	7 59	8 19	19	Tu	8 46	9 0	19	F	9 6	9 19
20	**S**	8 38	8 55	20	W	9 13	9 26	20	S	9 32	9 46
21	M	9 11	9 25	21	Th	9 39	9 52	21	**S**	10 1	10 18
22	Tu	9 39	9 54	22	F	10 6	10 21	22	M	10 36	10 57
23	W	10 10	10 26	23	S	10 37	10 54	23	Tu	11 21	11 49
24	Th	10 43	11 1	24	**S**	11 12	11 32	24	W	..	0 22
25	F	11 19	11 38	25	M	11 54	..	25	Th	1 2	1 54
26	S	11 57	..	26	Tu	0 19	0 49	26	F	2 55	3 50
27	**S**	0 17	0 39	27	W	1 25	2 12	27	S	4 33	5 5
28	M	1 3	1 33	28	Th	3 11	4 5	28	**S**	5 31	5 51
29	Tu	2 13	3 1	29	F	4 50	5 24	29	M	6 11	6 31
30	W	3 47	4 29	30	S	5 50	6 12	30	Tu	6 52	7 14
31	Th	5 5	5 36	31	**S**	6 34	6 57				

OCTOBER.				NOVEMBER.				DECEMBER.			
Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.	
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.
		h m	h m			h m	h m			h m	h m
1	W	7 35	7 56	1	S	8 34	8 53	1	M	9 3	9 23
2	Th	8 17	8 37	2	**S**	9 13	9 33	2	Tu	9 43	10 4
3	F	8 56	9 15	3	M	9 54	10 17	3	W	10 27	10 50
4	S	9 34	9 54	4	Tu	10 42	11 9	4	Th	11 14	11 38
5	**S**	10 14	10 35	5	W	11 37	..	5	F	..	0 3
6	M	10 59	11 27	6	Th	0 7	0 40	6	S	0 28	0 54
7	Tu	11 57	..	7	F	1 17	2 3	7	**S**	1 24	1 58
8	W	0 30	1 11	8	S	2 51	3 32	8	M	2 38	3 17
9	Th	2 3	2 59	9	**S**	4 7	4 35	9	Tu	3 52	4 21
10	F	3 48	4 30	10	M	4 58	5 18	10	W	4 46	5 9
11	S	5 0	5 23	11	Tu	5 35	5 51	11	Th	5 30	5 49
12	**S**	5 41	5 57	12	W	6 6	6 22	12	F	6 7	6 26
13	M	6 13	6 27	13	Th	6 37	6 53	13	S	6 46	7 6
14	Tu	6 42	6 57	14	F	7 10	7 27	14	**S**	7 26	7 46
15	W	7 12	7 27	15	S	7 45	8 3	15	M	8 7	8 28
16	Th	7 41	7 56	16	**S**	8 20	8 36	16	Tu	8 48	9 8
17	F	8 11	8 25	17	M	8 53	9 10	17	W	9 28	9 49
18	S	8 39	8 53	18	Tu	9 28	9 49	18	Th	10 11	10 35
19	**S**	9 8	9 23	19	W	10 12	10 37	19	F	11 1	11 28
20	M	9 39	9 56	20	Th	11 5	11 35	20	S	11 54	..
21	Tu	10 17	10 41	21	F	..	0 6	21	**S**	0 21	0 48
22	W	11 8	11 38	22	S	0 39	1 15	22	M	1 17	1 49
23	Th	..	0 12	23	**S**	1 57	2 42	23	Tu	2 28	3 9
24	F	0 50	1 36	24	M	3 23	3 59	24	W	3 48	4 25
25	S	2 32	3 24	25	Tu	4 29	4 55	25	Th	4 57	5 35
26	**S**	4 6	4 38	26	W	5 18	5 40	26	F	5 50	6 15
27	M	5 4	5 25	27	Th	6 2	6 25	27	S	6 41	7 6
28	Tu	5 45	6 4	28	F	6 49	7 13	28	**S**	7 31	7 55
29	W	6 24	6 46	29	S	7 37	8 0	29	M	8 17	8 37
30	Th	7 9	7 31	30	**S**	8 22	8 43	30	Tu	8 56	9 14
31	F	7 53	8 13					31	W	9 32	9 50

Hull tides 59 minutes earlier than Goole each day.

TABLE SHOWING THE NUMBER OF DAYS BETWEEN ANY TWO DATES; ALSO SHOWING THE NUMBER OF DAYS FROM ANY DAY THROUGHOUT THE YEAR TO THE 31ST OF DECEMBER, THE USUAL PERIOD TO WHICH INTEREST IS CALCULATED.

JANUARY.			FEBRUARY.			MARCH.			APRIL.			MAY.			JUNE.		
Jan.	Number.	Days to Dec. 31.	Feb.	Number.	Days to Dec. 31.	Mar.	Number.	Days to Dec. 31.	April	Number.	Days to Dec. 31.	May.	Number.	Days to Dec. 31.	June	Number.	Days to Dec. 31.
1	1	364	1	32	333	1	60	305	1	91	274	1	121	244	1	152	213
2	2	363	2	33	332	2	61	304	2	92	273	2	122	243	2	153	212
3	3	362	3	34	331	3	62	303	3	93	272	3	123	242	3	154	211
4	4	361	4	35	330	4	63	302	4	94	271	4	124	241	4	155	210
5	5	360	5	36	329	5	64	301	5	95	270	5	125	240	5	156	209
6	6	359	6	37	328	6	65	300	6	96	269	6	126	239	6	157	208
7	7	358	7	38	327	7	66	299	7	97	268	7	127	238	7	158	207
8	8	357	8	39	326	8	67	298	8	98	267	8	128	237	8	159	206
9	9	356	9	40	325	9	68	297	9	99	266	9	129	236	9	160	205
10	10	355	10	41	324	10	69	296	10	100	265	10	130	235	10	161	204
11	11	354	11	42	323	11	70	295	11	101	264	11	131	234	11	162	203
12	12	353	12	43	322	12	71	294	12	102	263	12	132	233	12	163	202
13	13	352	13	44	321	13	72	293	13	103	262	13	133	232	13	164	201
14	14	351	14	45	320	14	73	292	14	104	261	14	134	231	14	165	200
15	15	350	15	46	319	15	74	291	15	105	260	15	135	230	15	166	199
16	16	349	16	47	318	16	75	290	16	106	259	16	136	229	16	167	198
17	17	348	17	48	317	17	76	289	17	107	258	17	137	228	17	168	197
18	18	347	18	49	316	18	77	288	18	108	257	18	138	227	18	169	196
19	19	346	19	50	315	19	78	287	19	109	256	19	139	226	19	170	195
20	20	345	20	51	314	20	79	286	20	110	255	20	140	225	20	171	194
21	21	344	21	52	313	21	80	285	21	111	254	21	141	224	21	172	193
22	22	343	22	53	312	22	81	284	22	112	253	22	142	223	22	173	192
23	23	342	23	54	311	23	82	283	23	113	252	23	143	222	23	174	191
24	24	341	24	55	310	24	83	282	24	114	251	24	144	221	24	175	190
25	25	340	25	56	309	25	84	281	25	115	250	25	145	220	25	176	189
26	26	339	26	57	308	26	85	280	26	116	249	26	146	219	26	177	188
27	27	338	27	58	307	27	86	279	27	117	248	27	147	218	27	178	187
28	28	337	28	59	306	28	87	278	28	118	247	28	148	217	28	179	186
29	29	336				29	88	277	29	119	246	29	149	216	29	180	185
30	30	335				30	89	276	30	120	245	30	150	215	30	181	184
31	31	334				31	90	275				31	151	214			

TABLE SHOWING THE NUMBER OF DAYS BETWEEN ANY TWO DATES, &c.—*continued.*

JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.			DECEMBER.		
July.	Number.	Days to Dec. 31.	Aug.	Number.	Days to Dec. 31.	Sept.	Number.	Days to Dec. 31.	Oct.	Number.	Days to Dec. 31.	Nov.	Number.	Days to Dec. 31.	Dec.	Number.	Days to Dec. 31.
1	182	183	1	213	152	1	244	121	1	274	91	1	305	60	1	335	30
2	183	182	2	214	151	2	245	120	2	275	90	2	306	59	2	336	29
3	184	181	3	215	150	3	246	119	3	276	89	3	307	58	3	337	28
4	185	180	4	216	149	4	247	118	4	277	88	4	308	57	4	338	27
5	186	179	5	217	148	5	248	117	5	278	87	5	309	56	5	339	26
6	187	178	6	218	147	6	249	116	6	279	86	6	310	55	6	340	25
7	188	177	7	219	146	7	250	115	7	280	85	7	311	54	7	341	24
8	189	176	8	220	145	8	251	114	8	281	84	8	312	53	8	342	23
9	190	175	9	221	144	9	252	113	9	282	83	9	313	52	9	343	22
10	191	174	10	222	143	10	253	112	10	283	82	10	314	51	10	344	21
11	192	173	11	223	142	11	254	111	11	284	81	11	315	50	11	345	20
12	193	172	12	224	141	12	255	110	12	285	80	12	316	49	12	346	19
13	194	171	13	225	140	13	256	109	13	286	79	13	317	48	13	347	18
14	195	170	14	226	139	14	257	108	14	287	78	14	318	47	14	348	17
15	196	169	15	227	138	15	258	107	15	288	77	15	319	46	15	349	16
16	197	168	16	228	137	16	259	106	16	289	76	16	320	45	16	350	15
17	198	167	17	229	136	17	260	105	17	290	75	17	321	44	17	351	14
18	199	166	18	230	135	18	261	104	18	291	74	18	322	43	18	352	13
19	200	165	19	231	134	19	262	103	19	292	73	19	323	42	19	353	12
20	201	164	20	232	133	20	263	102	20	293	72	20	324	41	20	354	11
21	202	163	21	233	132	21	264	101	21	294	71	21	325	40	21	355	10
22	203	162	22	234	131	22	265	100	22	295	70	22	326	39	22	356	9
23	204	161	23	235	130	23	266	99	23	296	69	23	327	38	23	357	8
24	205	160	24	236	129	24	267	98	24	297	68	24	328	37	24	358	7
25	206	159	25	237	128	25	268	97	25	298	67	25	329	36	25	359	6
26	207	158	26	238	127	26	269	96	26	299	66	26	330	35	26	360	5
27	208	157	27	239	126	27	270	95	27	300	65	27	331	34	27	361	4
28	209	156	28	240	125	28	271	94	28	301	64	28	332	33	28	362	3
29	210	155	29	241	124	29	272	93	29	302	63	29	333	32	29	363	2
30	211	154	30	242	123	30	273	92	30	303	62	30	334	31	30	364	1
31	212	153	31	243	122				31	304	61				31	365	

TABLE SHOWING THE NUMBER OF DAYS FROM ANY DAY OF ONE MONTH TO THE SAME DAY OF ANY OTHER MONTH.

NUMBER OF DAYS FROM DAY TO DAY.

FROM TO	JAN.	FEB.	MAR.	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC
JANUARY ..	365	31	59	90	120	151	181	212	243	273	304	334
FEBRUARY..	334	365	28	59	89	120	150	181	212	242	273	303
MARCH....	306	337	365	31	61	92	122	153	184	214	245	275
APRIL.....	275	306	334	365	30	61	91	122	153	183	214	244
MAY	245	276	304	335	365	31	61	92	123	153	184	214
JUNE......	214	245	273	304	334	365	30	61	92	122	153	183
JULY......	184	215	243	274	304	335	365	31	62	92	123	153
AUGUST ...	153	184	212	243	273	304	334	365	31	61	92	122
SEPTEMBER	122	153	181	212	242	273	303	334	365	30	61	91
OCTOBER ..	92	123	151	182	212	243	273	304	335	365	31	61
NOVEMBER.	61	92	120	151	181	212	242	273	304	334	365	30
DECEMBER.	31	62	90	121	151	182	212	243	274	304	335	365

Example of Use of Table:—To find the number of days *from* 16th August to 27th February. Find August in the side column and February at the top; the number at the intersection, viz., 184, is the number of days from 16th August to 16th February; and 11 (the difference between 16 and 27), and the sum 195 is the number required. Similarly, the number from 16th August to 5th February is 184 less 11, or 173.

TERMS AND ABBREVIATIONS COMMONLY USED IN BUSINESS.

A/c	Account.
C	Currency.
$	A dollar.
E. E.	Errors excepted.
E. & O. E.	Errors and omissions excepted.
F. O. B.	Free on board (delivered on deck without expense to the ship).
F. P. A.	Free of particular average.
Inst.	Present month.
Prox.	Next month.
Ult.	Last month.
D/D	Days after date.
M/D	Months after date.
D/S	Days after sight.
%	Per cent.
@ ꝑ ℔	At per pound.
B/L	Bill of lading.
Ad valorem	According to value.
Affidavit	Statement on oath.
Affirmation	Statement without an oath.
Agio	The premium borne by a better sort of money above an inferior.
Assets	A term for property in contradistinction to liabilities.
Banco	A continental term for bank money at Hamburg and other places.

Dead Freight.—The damage payable by one who engages to load a ship fully, and fails to do so.

Deviation, in marine insurance, is that divergence from the voyage insured which releases the underwriter from his risk.

Discount.—An allowance made for payment of money before due.

Policy.—The document containing the contract of insurance. A *Valued Policy* is when the interest insured is valued. An *Open Policy* is one in which the amount is left for subsequent proof. In an open policy where the value shipped does not equal the value insured, the difference is termed *over insurance;* and the proportionable amount of premium returnable to the insurer is called a *return for short interest.*

Primage.—A small allowance for the shipmaster's care of goods, now generally included in the freight.

Pro rata.—Payment in proportion to the various interests concerned.

Quid pro quo.—Giving one thing for another.

Respondentia.—A contract of loan by which goods in a ship are hypothecated to the lender, as in bottomry.

Ullage.—The quantity a cask wants of being full.

PRINCIPAL ARTICLES OF THE CALENDAR,

FOR THE YEAR 1913.

Golden Number	14	Dominical Letter	E
Solar Cycle	18	Roman Indiction	11
Epact	22		

Year 6626 of the Julian Period.
" 1917 from the Birth of Christ.
" 2666 " " Foundation of Rome according to Varron.
" 7421 of the World (Constantinopolitan account).
" 7405 " " (Alexandrian account).
" 5674 of the Jewish Era commences on October 2nd, 1913.
" 1332 of the Mahommedan Era commences on November 30th, 1913.
Ramadân (Month of Abstinence observed by the Turks) commences on August 4th, 1913.

FIXED AND MOVABLE FESTIVALS, ANNIVERSARIES, ETC.

Epiphany	Jan.	6	Ascension Day	May	1
Septuagesima Sunday	"	19	Pentecost—Whit Sunday	"	11
Quinquagesima Sunday	Feb.	2	Trinity Sunday	"	18
Ash Wednesday	"	5	George V. born (1865)	June	3
First Sunday in Lent	"	9	St. John Baptist—Midsummer Day	"	24
Palm Sunday	Mar.	16	St. Michael—Michaelmas Day	Sept.	29
St. Patrick	"	17	St. Andrew	Nov.	30
Good Friday	"	21	Christmas Day (Thursday)	Dec.	25
Easter Sunday	"	23			
Lady Day	"	25			

THE FOUR QUARTERS OF THE YEAR.

	H.	M.	
Spring Quarter begins March 21st	5	18	morning.
Summer " " June 22nd	1	9	morning.
Autumn " " September 23rd	3	53	afternoon.
Winter " " December 22nd	10	35	morning.

BANK HOLIDAYS. LAW SITTINGS. ECLIPSES.

REGISTERS OF BIRTHS, MARRIAGES, AND DEATHS.

These are now kept at Somerset House, and may be searched on payment of the fee of one shilling. If a certified copy of any entry be required, the charge for that, in addition to the shilling for the search, is two shillings and sevenpence, which includes a penny for stamp duty. The registers contain an entry of births, deaths, and marriages since 1st July, 1837.

BANK HOLIDAYS, 1913.

ENGLAND.

Easter Monday	March 24
Whit Monday	May 12
First Monday in August	August 4
Boxing Day (Friday)	December 26

SCOTLAND.

New Year	January 1
Good Friday	March 21
First Monday in May	May 5
First Monday in August	August 4
Boxing Day	December 26

LAW SITTINGS, 1913.

	Begin	End
Hilary Sittings	January 11	March 19
Easter "	April 1	May 9
Trinity "	May 20	July 31
Michael. "	October 13	December 20

ECLIPSES, 1913.

In the year 1913 there will be three Eclipses of the Sun and two Eclipses of the Moon:—

A Total Eclipse of the Moon on Saturday, March 22nd, invisible at Greenwich.

A Partial Eclipse of the Sun on Sunday, April 6th, invisible at Greenwich.

A Partial Eclipse of the Sun on Sunday, August 31st, invisible at Greenwich.

A Total Eclipse of the Moon on Monday, September 15th, invisible at Greenwich.

A Partial Eclipse of the Sun on Tuesday, September 30th, invisible at Greenwich.

CALENDAR FOR 1913.

January.

S	...	5	12	19	26
M	...	6	13	20	27
Tu	...	7	14	21	28
W	1	8	15	22	29
Th	2	9	16	23	30
F	3	10	17	24	31
S	4	11	18	25	...

February.

S	...	2	9	16	23
M	...	3	10	17	24
Tu	...	4	11	18	25
W	...	5	12	19	26
Th	...	6	13	20	27
F	...	7	14	21	28
S	1	8	15	22	...

March.

S	...	2	9	16	23	30
M	...	3	10	17	24	31
Tu	...	4	11	18	25	...
W	...	5	12	19	26	...
Th	...	6	13	20	27	...
F	...	7	14	21	28	...
S	1	8	15	22	29	...

April.

S	...	6	13	20	27
M	...	7	14	21	28
Tu	1	8	15	22	29
W	2	9	16	23	30
Th	3	10	17	24	...
F	4	11	18	25	...
S	5	12	19	26	...

May.

S	...	4	11	18	25
M	...	5	12	19	26
Tu	...	6	13	20	27
W	...	7	14	21	28
Th	1	8	15	22	29
F	2	9	16	23	30
S	3	10	17	24	31

June.

S	1	8	15	22	29
M	2	9	16	23	30
Tu	3	10	17	24	...
W	4	11	18	25	...
Th	5	12	19	26	...
F	6	13	20	27	...
S	7	14	21	28	...

July.

S	...	6	13	20	27
M	...	7	14	21	28
Tu	1	8	15	22	29
W	2	9	16	23	30
Th	3	10	17	24	31
F	4	11	18	25	...
S	5	12	19	26	...

August.

S	...	3	10	17	24	31
M	...	4	11	18	25	...
Tu	...	5	12	19	26	...
W	...	6	13	20	27	...
Th	...	7	14	21	28	...
F	1	8	15	22	29	...
S	2	9	16	23	30	...

September.

S	...	7	14	21	28
M	1	8	15	22	29
Tu	2	9	16	23	30
W	3	10	17	24	...
Th	4	11	18	25	...
F	5	12	19	26	...
S	6	13	20	27	...

October.

S	...	5	12	19	26
M	...	6	13	20	27
Tu	...	7	14	21	28
W	1	8	15	22	29
Th	2	9	16	23	30
F	3	10	17	24	31
S	4	11	18	25	...

November.

S	...	2	9	16	23	30
M	...	3	10	17	24	...
Tu	...	4	11	18	25	...
W	...	5	12	19	26	...
Th	...	6	13	20	27	...
F	...	7	14	21	28	...
S	1	8	15	22	29	...

December.

S	...	7	14	21	28
M	1	8	15	22	29
Tu	2	9	16	23	30
W	3	10	17	24	31
Th	4	11	18	25	...
F	5	12	19	26	...
S	6	13	20	27	...

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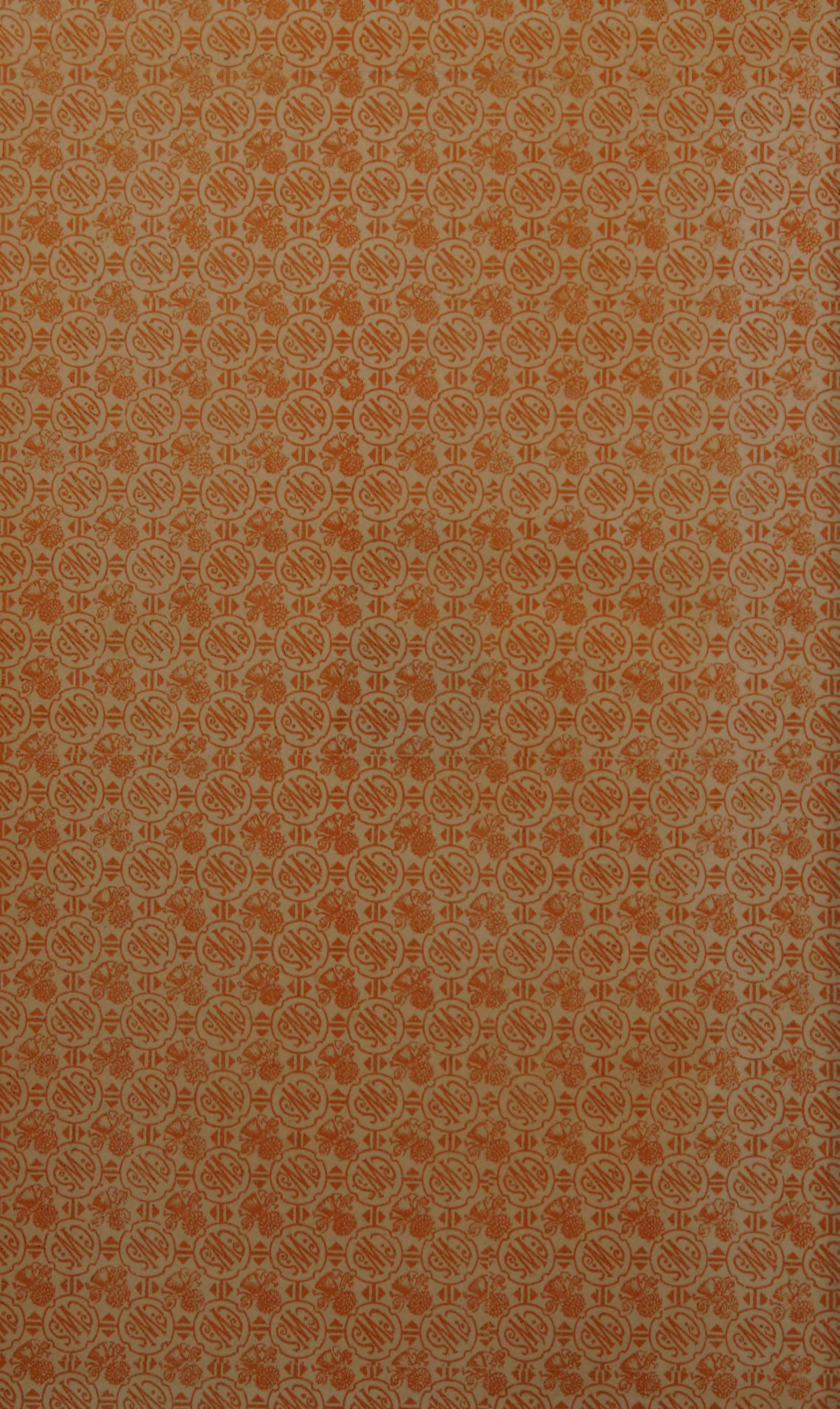

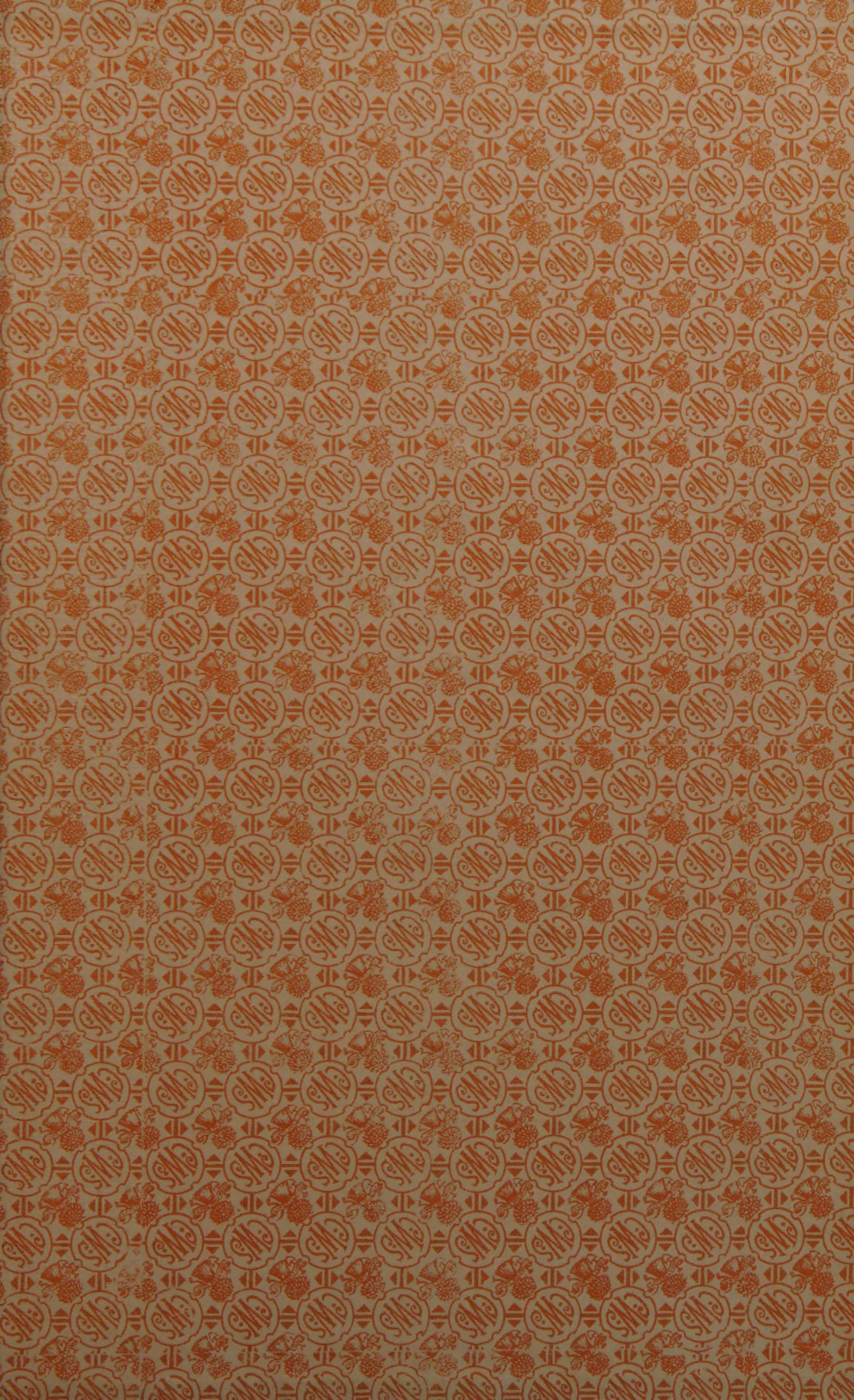

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